

**UNITED WATER FLORIDA INC.
WATER AND WASTEWATER OPERATIONS**

DOCKET #980214-WS

TEST YEAR 12/31/99

**SCHEDULES G-I
BOOK 2 of 2**

DOCUMENT NUMBER-DATE

051-99 MAY 18 88

FPSC-RECORDS/REPORTING



Details of the RATE BASE treatment for Unfunded OPEBS

Company: United Water Florida
 Docket No.: 980214-WS
 Projected Test Year ending 12/31/99
 Historic [x] or Projected [x]

Florida Public Service Commission
 Schedule G-1
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 Preparer: F. McGuire

Limited Issue Filing - Docket No.
 G.L. A/C 236-60

United Water Florida
 Deferred and Unfunded OPEB costs

Year	Unfunded Liability	Amortization Period	Rate Base Adjustment to Conform to Matching Principle		Adjustment Required
			Rate Base Deduction	Dock. 960451-WS	
1994	67,735	15 Years	\$4,516		(\$4,516)
1995	398,303	15 Years	26,554	351,512	324,958
1996	253,002	15 Years	16,867	365,644	348,777
To 5/31/97	135,190	15 Years	9,013	426,764	417,751
7/12's of 97 Annual Cost			248,946		(248,946)
Rate Base D	<u>\$854,230</u> ***		<u>\$305,895</u>	<u>\$1,143,920</u>	<u>\$838,025</u>

Rate Case Presentation:

			<u>305,895</u>	<u>1,143,920</u>	
1997	Water (36%)		110,122	411,811	
	Wastewater (64%)		195,773	732,109	
	Year	OPEB Expense	Estimated Unfunded	Water 36%	Wastewater 64%
	Limited Issue Filing		305,895	110,122	195,773
	1998	508,426	396,572	142,766	253,806
	Bal. 12/31/98		702,468	252,888	449,579
	1999	543,559	423,976	152,631	330,701
	Total at 12/31/99		1,126,444	405,520	780,281
	1999 Average		914,456	329,204	614,930

Note: Based on the Years 1994, 1995, 1996 and 1997, the unfunded portion of United Water Florida's OPEB costs is 78%. Accordingly, 78% of the 1998 and 1999 OPEB costs are included in the 1998 and 1999 rate base calculations.

The rate base, for 1997, reflects the Commission Order Decision rendered by Order No. PSC-97-1146-FOF-WS. For 1998 and 1999, the rate base calculation uses the calculation presented in the Limited Issue Filing, and begins with the rate base deduction of \$305,895. This amount, for 1998, is increased by 78% of the 1998 OPEB cost, and this procedure carries into 1999.

Explanation of UPAA Adjustment
 Company: United Water Florida
 Docket No.: 980214-WS
 Projected Test Year ending 12/31/99
 Historic [x] or Projected [x]

Explanation: History of accumulated amortization of plant acquisition
 adjustments from the last rate case (Docket No. 960451-WS)

Florida Public Service Commission
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 Preparer: F McGuire

Line No.	Water Description	Initial Date	Utility Plant Acq. Adjst.	Monthly Amortiz.	Months outstanding	Accum. Amortiz. to 6/30/97	UPPA Remaining	Months Remaining from 20 Yrs	Monthly Amortization	Amortiz. to 12/31/97
1	Lucina	9/1/86	204,695	853	130	110,878	93,817	110	853	5,117
2	Yulee	12/1/90	45,651	190	79	15,027	30,624	161	190	1,141
3	St John's	12/31/89	70,937	296	90	26,601	44,336	150	296	1,773
4	Atlantic Utill	8/27/92	178,367	743	58	43,105	135,262	182	743	4,459
5	Ponce deLeon	3/31/90	(11,724)	(49)	87	(4,250)	(7,474)	153	(49)	(293)
6	Ponta Vedra	12/22/93	106,400	443	42	18,620	87,780	198	443	2,660
7	PSC971146FOF-WS	4/24/95 Adjustment		(323)	42	(42,035)	(42,035)	198		-
	Total		594,326	2,153		167,947	342,309		2,476	14,858
	Wastewater									
8	Lucina	9/1/86	637,885	2,658	130	345,521	292,364	110	2,658	15,947
9	Yulee	12/1/90	83,924	350	79	27,625	56,299	161	350	2,098
10	St John's	12/31/89	47,937	200	90	17,976	29,961	150	200	1,198
11	Atlantic Utill	8/27/92	109,504	456	58	26,463	83,041	182	456	2,738
12	Ponce deLeon	3/31/90	(11,264)	-47	87	(4,083)	(7,181)	153	(47)	(282)
13	PSC971146FOF-WS	4/24/95 Adjustment			42	(96,407)	(96,407)	198		-
14	Total		867,986	3,617		317,096	358,076	198	3,617	21,700

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Explanation of UPAA Adjustment
 Company: United Water Florida
 Docket No.: 980214-WS
 Projected Test Year ending 12/31/99
 Historic [x] or Projected [x]

Schedule G-2
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 Preparer: F. McGuire

Explanation: History of accumulated amortization of plant acquisition
 adjustments from the last rate case (Docket No. 960451-WS)

Line No.	Water Description	Initial Date	Accumulated Amort. 12/31/97	1998 Amortization	Accumulated Amort. 12/31/98	1999 Amortization	Accumulated Amort. 12/31/99	13-Month Average 1999
1	Lucina	9/1/86	115,996	10,235	126,230	10,235	136,465	
2	Yulee	12/1/90	16,168	2,283	18,451	2,283	20,733	
3	St John's	12/31/89	28,375	3,547	31,922	3,547	35,469	
4	Atlantic Utilt	8/27/92	47,565	8,918	56,483	8,918	65,401	
5	Ponce deLeon	3/31/90	(4,543)	(586)	(5,129)	(586)	(5,715)	
6	Ponta Vedra	12/22/93	21,280	5,320	26,600	5,320	31,920	
7	PSC971146FOF-WS	4/24/95	(42,035)	-	(42,035)	0	(42,035)	
	Total		182,805	29,716	212,521	29,716	242,237	227,379
	Wastewater							
8	Lucina	9/1/86	361,468	23,130	384,598	26,051	410,650	
9	Yulee	12/1/90	29,723	4,196	33,919	4,196	38,115	
10	St John's	12/31/89	19,175	2,397	21,572	2,397	23,969	
11	Atlantic Utilt	8/27/92	29,201	5,475	34,676	5,475	40,151	
12	Ponce deLeon	3/31/90	(4,365)	(563)	(4,928)	(563)	(5,491)	
13	PSC971146FOF-WS	4/24/95	(96,407)	-	(96,407)	0	(96,407)	
14	Total		338,795	34,615	373,411	37,556	410,987	392,209

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Accumulated Amortization of Contributions in
 Aid of Construction By Classification
 Test Year Average Balance
 Company: United Water Florida Inc.
 Docket No. 980214-WS
 Projected Test Year ending 12/31/99
 Schedule: Intermediate Year Ended 12/31/98

Florida Public Service Commission
 Schedule G-3
 Page 1 of 2
 Preparer: F. McGuire

Explanation: Provide the average balance of CIAC AMORTIZATION
 by account classification. If a projected year is employed, provide the
 breakdown for the intermediate and projected years also.

<u>Line</u> <u>No.</u>	<u>(1)</u> <u>Description</u>	<u>Amort Rate</u>	<u>(2)</u> <u>12/31/97</u>	<u>(3)</u> <u>1/31/98</u>	<u>(4)</u> <u>2/28/98</u>	<u>(5)</u> <u>3/31/98</u>	<u>(6)</u> <u>4/30/98</u>	<u>(7)</u> <u>5/31/98</u>	<u>(8)</u> <u>6/30/98</u>
WATER									
	Monthly Amort Rate	0.19%							
1	Plant Capacity Fees	7.17%	409,707	413,105	416,516	419,939	423,384	426,851	430,352
2	Line/Main Extension Fees	5.08%	290,263	292,671	295,087	297,512	299,953	302,409	304,889
3	Meter Installation Fees	7.05%	402,806	406,147	409,500	412,865	416,252	419,661	423,103
4	Contributed Lines	80.71%	4,613,594	4,651,861	4,690,268	4,728,814	4,767,609	4,806,654	4,846,073
5	Total	100.00%	5,716,369	5,763,783	5,811,370	5,859,130	5,907,199	5,955,576	6,004,417
WASTEWATER									
	Monthly Amort Rate	0.28%							
6	Plant Capacity Fees	10.53%	1,227,950	1,238,667	1,249,460	1,260,343	1,271,332	1,282,397	1,293,538
7	Line/Main Extension Fees	6.09%	710,081	716,278	722,519	728,813	735,167	741,566	748,008
8	Contributed Lines	83.38%	9,721,846	9,806,694	9,892,144	9,978,310	10,065,310	10,152,912	10,241,115
9	Total	100.00%	11,659,876	11,761,638	11,864,122	11,967,467	12,071,810	12,176,875	12,282,661

Accumulated Amortization of Contributions in
 Aid of Construction By Classification
 Test Year Average Balance
 Company: United Water Florida Inc.
 Docket No. 980214-WS
 Projectected Test Year ending 12/31/99
 Schedule: Intermediate Year Ended 12/31/98

Florida Public Service Commission
 Schedule G-3
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 Preparer: F. McGuire

Explanation: Provide the average balance of CIAC AMORTIZATION
 by account classification. If a projected year is employed, provide the
 breakdown for the intermediate and projected years also.

Line No.	(1) Description	Amort Rate	(9) 7/31/98	(10) 8/31/98	(11) 9/30/98	(12) 10/31/98	(13) 11/30/98	(14) 12/31/98	(15) 13-Month Avg.
WATER									
	Monthly Amort Rate	0.19%							
1	Plant Capacity Fees	7.17%	433,874	437,419	440,996	444,593	448,212	451,860	430,524
2	Line/Main Extension Fees	5.08%	307,385	309,897	312,431	314,979	317,543	320,128	305,011
3	Meter Installation Fees	7.05%	426,566	430,052	433,568	437,105	440,662	444,249	423,272
4	Contributed Lines	80.71%	4,885,741	4,925,659	4,965,935	5,006,445	5,047,188	5,088,276	4,848,009
5	Total	100.00%	6,053,567	6,103,026	6,152,929	6,203,122	6,253,604	6,304,513	6,006,816
WASTEWATER									
	Monthly Amort Rate	0.28%							
6	Plant Capacity Fees	10.53%	1,304,775	1,316,091	1,327,484	1,338,960	1,350,511	1,362,098	1,294,123
7	Line/Main Extension Fees	6.09%	754,506	761,050	767,638	774,274	780,954	787,654	748,347
8	Contributed Lines	83.38%	10,330,082	10,419,673	10,509,878	10,600,740	10,692,184	10,783,915	10,245,753
9	Total	100.00%	12,389,363	12,496,814	12,605,001	12,713,964	12,823,649	12,933,667	12,288,224

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Accumulated Amortization of Contributions in
 Aid of Construction By Classification
 Test Year Average Balance
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year ending 12/31/99
 Schedule: Projected Test Year ending 12/31/99

Florida Public Service Commission
 Schedule G-4
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 Preparer: F. McGuire

Explanation: Provide the average balance of CIAC AMORTIZATION
 account classification. Provide the breakdown for the base, intermediate
 and projected years.

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amort Rate</u>	<u>(1)</u> <u>12/31/98</u>	<u>(2)</u> <u>1/31/99</u>	<u>(3)</u> <u>2/28/99</u>	<u>(4)</u> <u>3/31/99</u>	<u>(5)</u> <u>4/30/99</u>	<u>(6)</u> <u>5/31/99</u>	<u>(7)</u> <u>6/30/99</u>	<u>(8)</u> <u>7/31/99</u>
WATER										
	Mnthly Amrtz Flate	0.19%								
1	Plant Capacity Fees		451,860	455,520	459,198	462,896	466,606	470,335	474,077	477,838
2	Line/Main Extension Fees		320,128	322,720	325,326	327,946	330,574	333,216	335,867	338,532
3	Meter Installation Fees		444,249	447,847	451,464	455,099	458,746	462,413	466,092	469,790
4	Contributed Lines		5,088,276	5,129,485	5,170,908	5,212,546	5,254,321	5,296,348	5,338,451	5,380,807
5	Total		6,304,513	6,355,572	6,406,897	6,458,487	6,510,247	6,562,283	6,614,487	6,666,967
WASTEWATER										
	Mnthly Amrtz Flate	0.28%								
6	Plant Capacity Fees		1,362,098	1,373,724	1,385,416	1,397,167	1,408,984	1,420,874	1,432,830	1,444,852
7	Line/Main Extension Fees		787,654	794,377	801,138	807,934	814,767	821,642	828,556	835,508
8	Contributed Lines		10,783,915	10,875,962	10,968,541	11,061,565	11,155,120	11,249,255	11,343,914	11,439,093
9	Total		12,933,667	13,044,063	13,155,095	13,266,666	13,378,871	13,491,772	13,605,300	13,719,453

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Accumulated Amortization of Contributions in
 Aid of Construction By Classification
 Test Year Average Balance
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year ending 12/31/99
 Schedule: Projected Test Year ending 12/31/99

Florida Public Service Commission
 Schedule G-4
 Page 2 of 2
 Preparer: F. McGuire

Explanation: Provide the average balance of CIAC AMORTIZATION
 account classification. Provide the breakdown for the base, intermediate
 and projected years.

intermediate year also.

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amort Rate</u>	<u>(9)</u> <u>8/31/99</u>	<u>(10)</u> <u>9/30/99</u>	<u>(11)</u> <u>10/31/99</u>	<u>(12)</u> <u>11/30/99</u>	<u>(13)</u> <u>12/31/99</u>	<u>(14)</u> <u>13-Month Avg.</u>
WATER								
	Monthly Amrtz Rate	0.19%						
1	Plant Capacity Fees		481,612	485,405	489,211	493,028	496,857	474,188
2	Line/Main Extension Fees		341,206	343,893	346,589	349,294	352,006	335,946
3	Meter Installation Fees		473,500	477,229	480,971	484,724	488,488	466,201
4	Contributed Lines		5,423,300	5,466,017	5,508,869	5,551,858	5,594,971	5,339,702
5	Total		6,719,618	6,772,544	6,825,640	6,878,904	6,932,322	6,616,037
WASTEWATER								
	Monthly Amrtz Rate	0.28%						
6	Plant Capacity Fees		1,456,940	1,469,079	1,481,255	1,493,468	1,505,706	1,433,261
7	Line/Main Extension Fees		842,498	849,518	856,559	863,621	870,698	828,805
8	Contributed Lines		11,534,795	11,630,904	11,727,303	11,823,993	11,920,884	11,347,326
9	Total		13,834,233	13,949,501	14,065,117	14,181,082	14,297,288	13,609,392

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Contributions in Aid of
 Construction By Classification
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year ending 12/31/99
 Schedule: Projected Test Year ending 12/31/99

Explanation: Provide the average CIAC balance
 by account classification. Provide the breakdown
 for base, intermediate and projected years.

Line No.	Description	(1) 12/31/98	(2) 1/31/99	(3) 2/28/99	(4) 3/31/99	(5) 4/30/99	(6) 5/31/99	(7) 6/30/99	(8) 7/31/99	(9) 8/31/99	(10) 9/30/99	(11) 9/30/99
WATER												
1	Plant Capacity Fees	1,879,205	1,884,724	1,894,543	1,904,362	1,910,598	1,920,775	1,927,011	1,937,188	1,943,496	1,953,673	
2	Line/Main Extension Fees	1,331,353	1,335,263	1,342,219	1,349,176	1,355,593	1,360,804	1,365,221	1,372,432	1,376,900	1,384,111	
3	Meter Installation Fees	1,847,553	1,852,979	1,862,632	1,872,286	1,878,417	1,888,423	1,894,553	1,904,559	1,910,760	1,920,766	
4	Contributed Lines	21,161,219	21,223,365	21,333,935	21,444,506	21,514,722	21,629,328	21,699,545	21,814,151	21,885,174	21,999,780	
5	Total	26,219,330	26,296,330	26,433,330	26,570,330	26,657,330	26,799,330	26,886,330	27,028,330	27,116,330	27,258,330	
Wastewater												
6	Plant Capacity Fees	4,175,300	4,189,623	4,213,424	4,234,592	4,258,288	4,284,721	4,308,522	4,332,218	4,356,019	4,374,554	
7	Line/Main Extension Fees	2,414,432	2,422,714	2,436,478	2,448,718	2,462,421	2,477,707	2,491,470	2,505,172	2,518,936	2,529,654	
8	Contributed Lines	33,056,426	33,169,821	33,358,257	33,525,848	33,713,450	33,922,730	34,111,166	34,298,768	34,487,203	34,633,950	
10	Total	39,646,158	39,782,158	40,008,158	40,209,158	40,434,158	40,685,158	40,911,158	41,146,158	41,362,158	41,538,158	

Note: The Company does not maintain Accumulated CIAC by
 classifications shown below. These classified amounts are based
 on a 5-year average (1991 - 1995)

Contributions in Aid of
 Construction By Classification
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year ending 12/31/99
 Schedule: Projected Test Year ending 12/31/99

Florida Public Service Commission
 Schedule G-5
 Page 2 of 2
 Preparer: F. McGuire

Explanation: Provide the average CIAC balance
 by account classification. Provide the breakdown
 for base, intermediate and projected years .

<u>Line</u> <u>No.</u>	<u>(1)</u> <u>Description</u>		<u>(12)</u> <u>10/31/99</u>	<u>(13)</u> <u>11/30/99</u>	<u>(14)</u> <u>12/31/99</u>	<u>(15)</u> <u>13-Month</u> <u>Average</u>
WATER						
1	Plant Capacity Fees	7.17%	1,959,909	1,966,144	1,971,806	1,927,187
2	Line/Main Extension Fees	5.08%	1,388,528	1,392,946	1,396,957	1,365,346
3	Meter Installation Fees	7.05%	1,926,897	1,933,027	1,938,594	1,894,727
4	Contributed Lines	80.71%	22,069,997	22,140,213	22,203,973	21,701,531
5	Total	100%	27,345,330	27,432,330	27,511,330	26,888,792
Wastewater						
6	Plant Capacity Fees	10.53%	4,387,719	4,400,988	4,410,151	4,302,009
7	Line/Main Extension Fees	6.09%	2,537,266	2,544,940	2,550,238	2,487,704
8	Contributed Lines	83.38%	34,738,173	34,843,230	34,915,770	34,059,599
10	Total	100.00%	41,663,158	41,789,158	41,876,158	40,849,312

Contributions in Aid of
 Construction By Classification
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year ending 12/31/99
 Schedule: Intermediate Year ending 12/31/97
 Historic [] or Projected[x]

Explanation: Provide the average CIAC balance
 by account classification. If a projected year is employed,
 provide breakdown for intermediate and projected
 test year.

Line No.	Description	Allocation	(1) 12/31/97	(2) 1/31/98	(3) 2/28/98	(4) 3/31/98	(5) 4/30/98	(6) 5/31/98	(7) 6/30/98	(8) 7/31/98	(9) 8/31/98	(10) 9/30/98
WATER												
1	Plant Capacity Fees	7.17%	1,744,461	1,750,195	1,756,574	1,762,953	1,774,348	1,785,744	1,802,874	1,814,270	1,825,666	1,842,079
2	Line/Main Extension Fees	5.08%	1,235,891	1,239,953	1,244,472	1,248,992	1,257,065	1,265,139	1,277,275	1,285,348	1,293,422	1,305,050
3	Meter Installation Fees	7.05%	1,715,078	1,720,715	1,726,987	1,733,258	1,744,462	1,755,666	1,772,507	1,783,711	1,794,915	1,811,052
4	Contributed Lines	80.71%	19,643,900	19,708,467	19,780,297	19,852,128	19,980,454	20,108,781	20,301,674	20,430,000	20,558,327	20,743,149
5	Total	100.00%	24,339,330	24,419,330	24,508,330	24,597,330	24,756,330	24,915,330	25,154,330	25,313,330	25,472,330	25,701,330
WASTEWATER												
6	Plant Capacity Fees	10.53%	3,850,406	3,861,991	3,889,372	3,922,020	3,959,933	3,987,314	4,014,696	4,049,450	4,077,884	4,105,793
7	Line/Main Extension Fees	6.09%	2,226,557	2,233,256	2,249,090	2,267,969	2,289,893	2,305,726	2,321,560	2,341,657	2,358,100	2,374,238
8	Contributed Lines	83.38%	30,484,195	30,575,912	30,792,696	31,051,170	31,351,333	31,568,117	31,784,902	32,060,051	32,285,174	32,506,127
9	Other											
10	Total	100.00%	36,561,158	36,671,158	36,931,158	37,241,158	37,601,158	37,861,158	38,121,158	38,451,158	38,721,158	38,986,158

Note: The Company does not maintain Accumulated CIAC by
 classifications shown below. These classified amounts are based
 on a 5-year average (1991 - 1995)

Contributions in Aid of
Construction By Classification
Company: United Water Florida
Docket No. 980214-WS

Projected Test Year ending 12/31/99
Schedule: Intermediate Year ending 12/31/97
Historic [] or Projected [x]

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for intermediate and projected test year.

Line No.	(1) Description	Allocation	(12) 10/31/98	(13) 11/30/98	(14) 12/31/98	(15) 13-Month Avg.
WATER						
1	Plant Capacity Fees	7.17%	1,852,758	1,863,437	1,879,205	1,804,197
2	Line/Main Extension Fees	5.08%	1,312,616	1,320,182	1,331,353	1,278,212
3	Meter Installation Fees	7.05%	1,821,551	1,832,050	1,847,553	1,773,808
4	Contributed Lines	80.71%	20,863,405	20,983,661	21,161,219	20,316,574
5	Total	100.00%	25,850,330	25,999,330	26,219,330	25,172,792
WASTEWATER						
6	Plant Capacity Fees	10.53%	4,135,281	4,162,662	4,175,300	4,014,777
7	Line/Main Extension Fees	6.09%	2,391,290	2,407,124	2,414,432	2,321,607
8	Contributed Lines	83.38%	32,739,587	32,956,372	33,056,426	31,785,543
9	Other					
10	Total	100.00%	39,266,158	39,526,158	39,646,158	38,121,927

Schedule of Plant Construction

Company: United Water Florida

Docket No. 980214-WS

Projected Test Year ending 12/31/99

Schedule: Intermediate Year Ended: 12/31/98

Historic []; Projected [x]

Florida Public Service Commission

Schedule G-7

Page 1 of 4

Preparer: F. McGuire

Explanation: U.W. Florida's Construction Program by Month for 1998.

(thousands of dollars)

	<u>Plant Account</u>	<u>9801</u>	<u>9802</u>	<u>9803</u>	<u>9804</u>	<u>9805</u>	<u>9806</u>	<u>9807</u>
Structures & Improve.	30400	12.4	47.2	2.7	8.0	-	-	-
Wells & Springs	30700	-	-	-	-	-	-	-
Power Generation Equip	31000	65.3	47.4	-	-	-	-	-
Pumping Equipment	31100	(12.7)	-	-	10.0	-	-	-
Water Treatment Equip	32000	(51.6)	-	12.3	107.8	-	-	-
Distribution Reservoirs	33000	(11.6)	-	-	-	-	-	-
Transmission & Distribution Mains	33100	613.8	355.3	137.8	254.5	624.5	284.5	219.5
Services	33300	171.4	85.0	110.0	95.0	95.0	140.0	97.0
Meters & Meter Installations	33400	29.9	23.0	23.0	23.0	23.0	23.0	23.0
Hydrants	33500	45.2	9.2	2.0	24.0	14.5	12.0	14.5
Other Plant and Misc. Equipment	33900	-	-	-	-	-	-	-
Office Furniture & Equipment	34000	(11.0)	82.4	-	-	-	-	-
Tools, Shop, & Garage Equipment	34300	-	-	5.8	-	-	-	-
Communication Equipment	34600	-	-	-	37.8	-	-	-
Miscellaneous Equipment	34700	-	-	-	8.90	-	-	-
Water Total		851.1	649.5	293.6	569.0	757.0	459.5	354.0
Treatment & Disposal Land	35300	391.7	795.8	(16.2)	-	-	-	-
Structures & Improvements	35400	157.7	6.1	74.7	-	-	-	-
Collection Sewers - Force	36000	-	-	2.1	-	-	126.7	39.0
Collection Sewers - Gravity	36100	56.2	(21.7)	147.3	138.6	70.6	387.3	95.6
Services to Customers	36300	134.1	70.0	156.2	107.5	107.5	107.5	107.5
Flow Measuring Devices	36400	-	-	-	-	-	-	6.0
Receiving Wells	37000	-	-	-	-	-	414.6	20.0
Pumping Equipment	37100	3.7	2.4	91.5	-	-	-	-
Treatment & Disposal Equipment	38000	(4.7)	-	37.5	-	-	302.0	-
Outfall Sewer Lines	38200	-	-	-	-	-	-	150.0

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Schedule of Plant Construction

Company: United Water Florida

Docket No. 980214-WS

Projected Test Year ending 12/31/99

Schedule: Intermediate Year Ended: 12/31/98

Historic []; Projected [x]

Florida Public Service Commission

Schedule G-7

Page 2 of 4

Preparer: F.McGuire

Explanation: U.W.Florida's Construction Program by Month for 1998.

(thousands of dollars)

	<u>Plant</u>	<u>9801</u>	<u>9802</u>	<u>9803</u>	<u>9804</u>	<u>9805</u>	<u>9806</u>	<u>9807</u>
Other Disposal Equipment	38900	2.6	-	-	-	-	-	-
Office Furniture & Equipment	39000	603.6	45.2	-	-	-	19.4	-
Tools, Shop, & Garage Equipment	39300	-	-	6.0	-	-	-	-
Laboratory Equipment	39400	-	-	-	-	-	10.2	-
Power Operated Equipment	39500	34.8	-	-	-	-	-	-
Communication Equipment	39600	99.8	-	-	-	-	-	-
Miscellaneous Equipment	39700	-	-	-	-	-	432.9	-
Other Tangible Plant	39800	0	14.6	0	0	0	0	0
Wastewater Total		1,479.5	912.4	499.1	246.1	178.1	1,800.6	418.1

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Schedule of Plant Construction
 Company: United Water Florida

Docket No. 980214-WS
 Projected Test Year ending 12/31/99
 Schedule: Intermediate Year Ended: 12/31/98
 Historic []; Projected [x]

Florida Public Service Commission

Schedule G-7
 Page 3 Of 4
 Preparer: F. McGuire

Explanation: U.W. Florida's Construction

Program by Month for 1998.

(thousands of dollars)

Plant Account	9808	9809	9810	9811	9812	1998 Total
Structures & Improve.	-	575.0	1,027.8	595.0	671.6	2,939.7
Wells & Springs	-	-	-	-	342.7	342.7
Power Generation Equip	-	-	-	75.0	-	187.7
Pumping Equipment	-	235.0	-	54.0	549.8	836.1
Water Treatment Equip	-	110.0	-	-	448.2	626.7
Distribution Reservoirs	-	-	-	-	76.2	64.6
Transmission & Distribution Mains	219.5	504.5	159.5	94.5	239.0	3,706.9
Services	120.0	115.0	95.0	120.0	115.0	1,358.4
Meters & Meter Installations	23.0	23.0	38.0	23.0	22.0	296.9
Hydrants	13.5	12.0	7.0	7.0	12.0	172.9
Other Plant and Misc. Equipment	-	-	-	14.0	213.9	227.9
Office Furniture & Equipment	-	-	-	-	872.8	944.2
Tools, Shop, & Garage Equipment	-	-	20.0	20.0	20.0	65.8
Communication Equipment	-	-	-	-	-	37.8
Miscellaneous Equipment	-	-	-	-	-	8.90
Water Total	376.0	1,574.5	1,347.3	1,002.5	3,583.2	11,817.2
Treatment & Disposal Land	-	-	-	-	-	1,171.3
Structures & Improvements	-	-	-	338.1	-	576.6
Collection Sewers - Force	329.0	29.0	29.0	-	810.0	1,364.8
Collection Sewers - Gravity	70.6	121.0	70.6	1,071.0	51.6	2,258.7
Services to Customers	107.5	107.5	107.5	107.5	102.5	1,322.8
Flow Measuring Devices	-	-	-	-	-	6.0
Receiving Wells	-	-	60.0	-	-	494.6
Pumping Equipment	-	55.0	38.0	208.8	-	399.4
Treatment & Disposal Equipment	-	438.7	38.0	810.2	-	1,621.7
Outfall Sewer Lines	-	-	-	-	-	150.0

Schedule of Plant Construction

Company: United Water Florida

Docket No. 980214-WS

Projected Test Year ending 12/31/99

Schedule: Intermediate Year Ended: 12/31/98

Historic []; Projected [x]

Florida Public Service Commission

Schedule G-7

Page 4 Of 4

Preparer: F.McGuire

Explanation: U.W.Florida's Construction

Program by Month for 1998.

(thousands of dollars)

	Plant						1998
	Account	9808	9809	9810	9811	9812	Total
Other Disposal Equipment	38900	-	-	-	-	107.0	109.6
Office Furniture & Equipment	39000	-	-	-	-	664.5	1,332.7
Tools, Shop, & Garage Equipment	39300	-	-	-	-	-	6.0
Laboratory Equipment	39400	-	-	-	-	-	10.2
Power Operated Equipment	39500	-	-	-	-	-	34.8
Communication Equipment	39600	-	-	-	-	-	99.8
Miscellaneous Equipment	39700	-	-	-	-	-	432.9
Other Tangible Plant	39800	0	0	20	40	0	74.6
Wastewater Total		507.1	751.2	363.1	2,575.6	1,735.6	11,466.5

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Schedule of Plant Construction
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year Ending 12/31/99
 Schedule Intermediate Year Ending 12/31/98

Florida Public Service Commission
 Schedule G-8
 Page 1 of 2
 Preparer: F.McGuire

Explanation: U.W.Florida's Retirements
 by month for 1998
 (thousands of dollars)

Description	Plant Account	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept
Structures & Improve	30400	0	0	0	3	0	0	0	0	0
Pumping Equipment	31100	0	0	0	2.5	0	0	0	0	0
Water Treatment Equipment	32000	0	2	0	15	0	3	0	0	0
Dist. Reservoirs & Standpipe	33000	0	0	0	0	0	0	0	0	0
Trans. & Distribution	33100	0	2	1	1	6	1	2	2	0
Office Furniture & Equip	34000	0	0	0	0	0	0	0	0	0
Tools, Shop, Garage Equip	34300	0	0	0	0	0	0	0	0	0
Total Water		0	4	1	21.5	6	4	2	2	0
Collection Sewers - Force	36000	0	0	0	0	5	0	0	0	0
Collection Sewers - Gravity	36100	0.912	0	0	0	0	0	0	0	0
Pumping Equipment	37100	0	0	0	0	0	0	0	0	0
Treatment & Disposal	38000	0	0	0	0	0	0	0	0	30
Total Wastewater		0.912	0	0	0	5	0	0	0	30

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Explanation: U.W. Florida's Retirements
 by month for 1998
 (thousands of dollars)

Description	Plant				Total
	Account	Oct	Nov	Dec	
Structures & Improve	30400	0	0	0	3
Pumping Equipment	31100	4	0	0	6.5
Water Treatment Equipment	32000	0	0	5	25
Dist. Reservoirs & Standpipe	33000	0	0	27	27
Trans. & Distribution	33100	10	9.5	10	44.5
Office Furniture & Equip	34000	0	0	7.5	7.5
Tools, Shop, Garage Equip	34300	0	0	2	2
Total Water		14	9.5	51.5	115.5
Collection Sewers - Force	36000	3	0	0	8
Collection Sewers - Gravity	36100	0	0	0	0.912
Pumping Equipment	37100	7.5	0	0	7.5
Treatment & Disposal	38000	0	0	0	30
Total Wastewater		10.5	0	0	46.412

Schedule of Plant Construction

Company: United Water Florida

Docket No. 980214-WS

Projected Test Year ending 12/31/99

Schedule: Projected Test Year Ending 12/31/99

Historic []; Projected [x]

Florida Public Service Commission

Schedule G-9

Page 1 of 2

Preparer: F.McGuire

Explanation: U.W.Florida's Construction

Program by Month for 1998.

(thousands of dollars)

	<u>Plant Account</u>	<u>9901</u>	<u>9902</u>	<u>9903</u>	<u>9904</u>	<u>9905</u>	<u>9906</u>	<u>9907</u>
Structures & Improve.	30400	-	-	-	100.0	-	-	100.0
Pumping Equipment	31100	-	-	-	150.0	100.0	5.0	130.0
Water Treatment Equip	32000	-	-	-	200.0	-	-	175.0
Transmission & Distribution Mains	33100	-	105.5	99.5	54.5	105.5	554.5	105.5
Services	33300	55.0	95.0	95.0	95.0	95.0	97.0	95.0
Meters & Meter Installations	33400	-	23.0	23.0	23.0	23.0	23.0	23.0
Hydrants	33500	2.0	7.0	12.0	7.0	15.5	7.0	12.0
Office Furniture & Equipment	34000	-	-	-	-	-	-	10.0
Tools, Shop, & Garage Equipment	34300	-	-	-	-	-	-	-
Water - Total		57.0	230.5	229.5	629.5	339.0	686.5	650.5
Structures & Improvements	35400	-	-	-	-	-	-	1,554.0
Collection Sewers - Force	36000	25.0	40.0	30.0	40.0	300.0	40.0	790.0
Collection Sewers - Gravity	36100	65.0	140.0	130.0	140.0	150.0	100.0	100.0
Services to Customers	36300	82.5	82.5	97.5	87.5	87.5	97.5	87.5
Receiving Wells	37000	10.0	20.0	15.0	180.0	25.0	20.0	20.0
Pumping Equipment	37100	-	-	-	140.0	-	-	-
Treatment & Disposal Equipment	38000	-	-	-	-	-	-	3,240.0
Plant Sewers	38100	-	-	-	-	-	-	872.0
Other Plant & Misc. Equipment	38900	-	-	-	-	-	-	-
Office Furniture & Equipment	39000	-	-	-	-	-	-	52.0
Tools & Shop Equipment	39300	-	-	-	-	-	-	-
Laboratory Equipment	39400	-	-	-	-	-	-	15.0
Communication Equipment	39600	-	-	-	-	-	-	60
Wastewater Total		0	0	0	0	0	0	6790.5

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Schedule of Plant Construction

Company: United Water Florida

Docket No. 980214-WS

Projected Test Year ending 12/31/99

Schedule: Projected Test Year Ending 12/31/99

Historic []; Projected [x]

Florida Public Service Commission

Schedule G-9

Page 2 of 2

Preparer: F.McGuire

Explanation: U.W.Florida's Construction

Program by Month for 1998.

(thousands of dollars)

Plant Account	9908	9909	9910	9911	9912	Total
Structures & Improve.	30400	-	-	25.0	100.0	325.0
Pumping Equipment	31100	5.0	10.0	70.0	120.0	255.0
Water Treatment Equip	32000	-	190.0	-	110.0	375.0
Transmission & Distribution Mains	33100	339.5	105.5	9.5	55.5	-
Services	33300	95.0	95.0	95.0	95.0	95.0
Meters & Meter Installations	33400	23.0	23.0	23.0	23.0	-
Hydrants	33500	2.0	12.0	2.0	7.0	2.0
Office Furniture & Equipment	34000	-	40.0	-	-	-
Tools, Shop, & Garage Equipment	34300	-	-	20.00	20.00	20.00
Water - Total		464.5	475.5	219.5	455.5	847.0
Structures & Improvements	35400	-	-	-	-	-
Collection Sewers - Force	36000	40.0	20.0	107.9	455.0	-
Collection Sewers - Gravity	36100	150.0	280.0	60.0	460.0	-
Services to Customers	36300	87.5	97.5	87.5	97.5	82.5
Receiving Wells	37000	20.0	10.0	-	-	-
Pumping Equipment	37100	-	-	-	-	175.0
Treatment & Disposal Equipment	38000	443.0	-	-	-	-
Plant Sewers	38100	-	-	-	-	-
Other Plant & Misc. Equipment	38900	158.0	-	-	-	-
Office Furniture & Equipment	39000	-	-	-	-	-
Tools & Shop Equipment	39300	-	20.0	-	20.0	20.0
Laboratory Equipment	39400	-	-	-	-	-
Communication Equipment	39600	0	0	0	0	0
Wastewater Total		898.5	427.5	255.4	1032.5	277.5

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Schedule of Plant Retirements
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year Ending 12/31/99
 Schedule: Projected Year Ending 12/31/99

Florida Public Service Commission
 Schedule G-10
 Page 1 of 2
 Preparer: F.McGuire

Explanation: U.W.Florida's Retirements
 by month for 1999
 (thousands of dollars)

Description	Plant Account	Jan	Feb	Mar	Apr	May	June	July
Pumping Equipment	31100	0	0	0	0	0	0	0
Water Treatment Equipment	32000	0	0	0	20	0	0	20
Trans. & Distribution	33100	0	1	1	1	1	2.5	0
Meter & Meter Installations	33400	0	0	0	0	0	0	0
Tools, Shop, Garage Equip	34300	0	0	0	0	0	0	0
Total Water		0	1	1	21	1	2.5	20
Collection Sewers - Gravity	36100	0	0	0	0	0	0	0
Pumping Equipment	37100	0	0	0	0	0	0	0
Treatment & Disposal	38000	0	0	0	0	0	0	527.509
Total Wastewater		0	0	0	0	0	0	527.509

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Schedule of Plant Retirements
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year Ending 12/31/99
 Schedule: Projected Year Ending 12/31/99

Florida Public Service Commission
 Schedule G-10
 Page 2 of 2
 Preparer: F.McGuire

Explanation: U.W.Florida's Retirements
 by month for 1999
 (thousands of dollars)

Description	Plant Account	Aug	Sept	Oct	Nov	Dec	Total
Pumping Equipment	31100	4	0	4	0	0	8
Water Treatment Equipment	32000	5	0	0	20	0	65
Trans. & Distribution	33100	0	0	0	10	30	46.5
Meter & Meter Installations	33400	0	0	0	7.5	0	7.5
Tools, Shop, Garage Equip	34300	0	0	0	0	2	2
Total Water		9	0	4	37.5	32	129
Collection Sewers - Gravity	36100	0	0	10	0	10	20
Pumping Equipment	37100	0	0	0	20.5	0	20.5
Treatment & Disposal	38000	0	0	163.9	0	0	691.409
Total Wastewater		0	0	173.9	20.5	10	731.909

401

Schedule of Cost of Removal
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year Ending 12/31/99
 Schedule: Intermediate Year End 12/31/98

Schedule G-11
 Page 1 of 2
 Preparer: F.McGuire

Explanation: U.W.Florida's cost of removal
 by month for 1998
 (thousands of dollars)

Description	Plant Account	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept
Water										
Structures & Improve	30400				3.0					
Pumping Equipment	31100	0	0	0	2.5	0	0	0	0	0
Water Treatment Equi	32000				15.0					
Distribution Reservoir	33000									
Total Water		0	0	0	20.5	0	0	0	0	0
Wastewater										
Pumping Equipment	37100									

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Schedule of Cost of Removal
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year Ending 12/31/99
 Schedule: Intermediate Year End 12/3

Schedule G-11
 Page 2 of 2
 Preparer: F.McGuire

Explanation: U.W.Florida's cost of removal
 by month for 1998
 (thousands of dollars)

Description	Plant Account	Oct	Nov	Dec	Total
Water					
Structures & Improve	30400				3.0
Pumping Equipment	31100	4.0	0	0	6.5
Water Treatment Equi	32000				15.0
Distribution Reservoir	33000			15.0	15.0
Total Water		4.0	0	15.0	39.5
Wastewater					
Pumping Equipment	37100	5.0			5.0

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Schedule of Cost of Removal
 Company: United Water Florida
 Docket No. 980214-WS
 Projected Test Year Ended 12/31/99
 Schedule: Projected Test Year Ending 12/31/99

Florida Public Service Commission
 Schedule G-12
 Page 1 of 2
 Preparer: F.McGuire

Explanation: U.W.Florida's cost of removal
 by month for 1999
 (thousands of dollars)

Description	Plant Account	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept
Water										
Pumping Equipment	31100	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0	0.0
Water Treatment Equipment	32000	0.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
Total		0.0	0.0	0.0	5.0	0.0	0.0	5.0	5.0	0.0
Wastewater										
Treatment & Disposal	38000	0.0	0.0	0.0	0.0	0.0	0.0	25.0	0.0	0.0

Explanation: U.W. Florida's cost of removal
 by month for 1999
 (thousands of dollars)

Description	Plant Account	Oct	Nov	Dec	Total
Water					
Pumping Equipment	31100	5.0	0.0	0.0	10.0
Water Treatment Equipment	32000	0.0	5.0	0.0	15.0
Total		5.0	5.0	0.0	25.0
Wastewater Treatment & Disposal	38000	35.0	0.0	0.0	60.0

UNITED WATER FLORIDA
Water Operations
Computation of the Test Year Level for
Amortizations
For the Test Year Ending December 31, 1999

	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99
Alderman Park WTP - Storage Tank #1	\$ 9,588.00	\$ 9,588.00
Alderman Park WTP - Storage Tank #2	10,164.00	10,164.00
Columbine Tank	5,604.00	5,604.00
Evlia WTP - Elevated Tank (Retired)	10,836.00	10,836.00
Lake Lucina WTP - Raw Water Storage	12,504.00	12,504.00
Monument Rd WTP - Ground Storage	8,520.00	8,520.00
University Park WTP - Storage Facilities	3,060.00	3,060.00
A1A North WTP - Ground Storage	3,360.00	3,360.00
A1A South WTP - Ground Storage	3,420.00	3,420.00
Corona Road - New Tank	11,580.00	11,580.00
Ponce De Leon WTP - Ground Storage	19,080.00	19,080.00
Ponte Vedra - Tank #1	9,516.00	9,516.00
Royal Lakes WTP - Storage Tank	9,300.00	9,300.00
San Jose WTP	4,152.00	4,152.00
San Jose WTP - Storage Tank (0-150 MG)	4,116.00	4,116.00
Forest Brook Tank	3,804.00	3,804.00
Green Forest WTP - Raw Water Storage	8,376.00	8,376.00
Lake Forest WTP	2,136.00	2,136.00
Magnolia Gardens WTP - Ground Storage Tank	7,332.00	7,332.00
Venetia Terrace WTP	4,800.00	4,800.00
Wheat Road WTP - Raw Water Storage	9,000.00	9,000.00
Holly Oaks STP - Wastewater Tank	1,596.00	1,126.04
San Pablo STP	6,636.00	6,636.00
Royal Lakes Digester	9,900.00	9,900.00
Hyde Grove WTP	-	9,757.14
Oak Hill WTP	-	9,285.71
Lofton Oaks WTP	-	6,285.71
Royal Lakes GST-W (N)	-	12,642.86
Royal Lakes GST-W (S)	-	14,000.00
Relocation Expenses	-	2,160.00
Vision 2000	15,841.44	10,005.12
CPR Study	-	25,200.00
TOTAL WATER	\$ 194,221.44	\$ 267,246.59
Test Year Amortization Expense	194,221.44	267,246.59
Base Year 1997 Amortization Expense	277,794.08	277,794.08
Adjustment	\$ (83,572.64)	\$ (10,547.49)

Explanation:

In accordance with Rule 25-30.433(8), the Company is amortizing the unamortized projects over five years.

UNITED WATER FLORIDA
Wastewater Operations
Computation of the Test Year Level for
Amortizations
For the Test Year Ending December 31, 1999

	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99
Queen Akers WTP - Storage Facilities	\$ 6,516.00	\$ 6,516.00
Royal Lakes WTP - Raw Storage	1,629.00	-
Ponce De Leon STP - Wastewater Tank	12,864.00	12,864.00
Royal Lakes STP-Walkway	13,044.00	13,044.00
Jax Heights - West Tank #1	22,644.00	22,644.00
Jax Heights - East Tank #2	21,948.00	21,948.00
Pompano Tank	-	16,292.57
Jax Heights Study	2,160.00	2,160.00
Fishing Creek Study	6,072.00	6,072.00
Royal Lakes WWTP #1	-	21,142.86
Deferred Vision 2000 Expense	28,162.56	17,786.88
Relocation Expenses	-	3,840.00
CPR Study	-	44,800.00
TOTAL WASTEWATER EXPENSE	\$ 115,039.56	\$ 189,110.31
Test Year Amortization Expense	115,039.56	189,110.31
Base Year 1997 Amortization Expense	109,911.00	109,911.00
Adjustment	\$ 5,128.56	\$ 79,199.31

Explanation:

In accordance with Rule 25-30.433(8), the Company is amortizing the unamortized projects over five years.

UNITED WATER FLORIDA
Summary of Projected Chemical Costs
for the Test Year Ending December 31, 1999

Chemical Expense Water per books	\$ 135,706.08		
1997 Water Sales in T.G.	4,348,418		
Chemical Cost per T.G.	<u> </u>	\$	0.03
1998 Water Sales T.G.	4,715,878		
Cost per T.G.	\$ 0.03		
1998 Chemical Cost		\$147,173.83	
1999 Water Sales T.G.	4,831,574		
Cost per T.G.	\$ 0.03		
1999 Chemical Cost		\$150,784.48	
Chemical Expense Wastewater per Books	\$ 96,828.20		
1997 Water Sales in T.G.	3,226,822		
Chemical Cost per T.G.	<u> </u>	\$	0.03
1998 Water Sales T.G.	3,495,024		
Cost per T.G.	\$ 0.03		
1998 Chemical Cost		\$104,876.22	
1999 Water Sales T.G.	3,582,714		
Cost per T.G.	\$ 0.03		
1999 Chemical Cost		\$107,507.56	

	Intermediate Test Year Ending 1998	Projected Test Year Ending 1999
Water		
Test Year Level of Expense	\$ 147,173.83	\$150,784.48
Base Year Level of Expense	135,706.08	135,706.08
Adjustment	\$ 11,467.75	\$ 15,078.40

	Intermediate Test Year Ending 1998	Projected Test Year Ending 1999
Wastewater		
Test Year Level of Expense	\$ 104,876.22	\$107,507.56
Base Year Level of Expense	96,828.20	96,828.20
Adjustment	\$ 8,048.02	\$ 10,679.36

• T.G. = Thousand Gallons

Explanation:

The test year chemical levels were calculated by dividing the base year sales into the base year chemical expenses. These units were applied to the test year level of sales, that can be found on Schedule E-2, which developed the test year chemical expenses. The Company's chemical prices were fixed with the chemical suppliers during the base year. Those chemical prices were used for the intermediate and projected test years.

UNITED WATER FLORIDA
**Computation of the Test Year Level for Casualty,
 Liability, and Injuries and Damages Insurance Costs**
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year 12/31/99	Projected Test Year Adjustment
Water	\$ 141,997.42	\$ 144,402.12	\$ 144,402.12	\$ 2,404.70
Wastewater	248,285.23	256,714.88	256,714.88	8,429.65
Total	\$ 390,282.65	\$ 401,117.00	\$ 401,117.00	\$ 10,834.35

Explanation:

The Intermediate and Projected Test Year levels of Insurance Expense are based on the latest known annual premiums for policies that are in effect.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Leased Office Equipment
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water Expense	\$ 81,104	\$ 35,635	\$ 35,635	\$ (45,469)
Wastewater Expense	13,853	63,352	63,352	49,499
TOTAL	\$94,957	\$98,987	\$98,987	\$4,030
Adjusted				
Water Expense	\$ 34,185			
Wastewater Expense	60,772			
ADJUSTED LEASE EXPENSE	\$94,957			

Explanation:

The test year level of leased office equipment costs is based on current contracts that remain in effect during the intermediate and projected test year periods.

SCHEDULE G-17

UNITED WATER FLORIDA
Computation of the Test Year Level for
Group Health and Life Insurance
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Medical -Water	\$ 152,232.58	\$ 218,973.24	\$ 218,973.24	\$ 66,740.66
Life - Water	16,286.00	17,912	18,635	2,348.67
LTD- Water	4,710.00	4,713	4,713	3.12
Total Water	\$ 173,228.58	\$ 241,598	\$ 242,321	\$ 69,092
Medical - Wastewater	339,321.68	389,286	389,286	49,964.08
Life - Wastewater	28,960.00	31,844	33,128	4,168.29
LTD- Wastewater	8,382.00	8,379	8,379	(3.12)
Total Wastewater	\$ 376,663.68	\$ 429,508	\$ 430,793	\$ 54,129
Grand Total	\$ 549,892.26	\$ 671,106.60	\$ 673,113.96	\$ 123,221.70

Explanation:

The Test Year level of expense for medical and dental insurance is based on the latest known "shared costs". The Group Insurance level of expense was calculated by applying the latest known premiums to the test year level of coverage. The Test Year level of expense was adjusted for the employees' contribution for parent/child, single and family coverage. These results include employee contributions for single, family and parent/child coverage. The contributions are listed below. The capitalized portion of these benefits are included in the "Payroll Overhead Credit" adjustment which can be found on Schedule G-21.

	Comprehensive Plan	DPP	HMO
Single	\$ 50.12	\$ 24.48	\$ 29.75
Parent/ Child	\$ 82.86	\$ 38.83	N/A
Family	\$ 113.33	\$ 52.66	\$ 84.10

UNITED WATER FLORIDA
Computation of the Test Year Level for
Monthly Billing
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98*	Projected Test Year Ending 12/31/99*	Projected Test Year Adjustment
Postage/Bills		\$ 101,528	\$ 101,528	
Lockbox		28,419	28,419	
Additional Late Notices		46,752	46,752	
Meter Readers		89,196	89,196	
Transportation		13,536	13,536	
Misc. Expenses		1,680	1,680	
Depreciation Expense		400	400	
Amortization Expense		3,750	3,750	
	\$ -	\$ 285,261	\$ 285,261	\$ 285,261
Water	\$ -	\$ 156,894	\$ 156,894	\$ 156,894
Wastewater	\$ -	\$ 128,368	\$ 128,368	\$ 128,368

Explanation:

The Company is proposing to implement monthly billing which would allow our customers to budget monthly for their water service. Monthly billing will provide for better communication to our customers by reducing complaints and terminations for non-payment. Monthly billing will allow us to provide timely information about a customer's water service and water quality.

*Reflects an annualized cost pending the outcome of this case. The monthly billing costs detailed above are not included in any other pro forma adjustments contained in this filing.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Other General Expenses
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
WATER OPERATIONS				
Total Operation & Maintenance	\$4,891,878.86			
Less: Total Level of Expenses for Items to be Specifically Adjusted for	<u>3,188,873.45</u>			
Other General Expenses	\$1,703,005.41	\$1,766,883.98	\$ 1,805,755.42	\$ 102,750.02
WASTEWATER OPERATIONS				
Total Operation & Maintenance	7,193,718.62			
Less: Total Level of Expenses for Items to be Specifically Adjusted for Other O&M	<u>4,561,209.36</u>			
Other General Expenses	\$2,632,509.26	\$2,700,045.68	\$ 2,759,446.69	\$ 126,937.43
GRAND TOTAL	\$4,335,514.67	\$4,466,929.66	\$ 4,565,202.11	\$ 229,687.44

Explanation:

The Blue Chip Consensus, as found in the Blue Chip Economic Indicators dated March 10, 1998, forecasts the Gross Domestic Implicit Price Deflator to escalate at an annual rate of 1.017% and 1.022% for 1998 and 1999, respectively. The historical test year level of expense was increased by the historical base year level of Other General Expenses for Sunray. The escalators of 1.017% and 1.022%, were applied to the consolidated level of Other General Expenses in order to develop the intermediate and projected test year level of Other General Expenses.

SCHEDULE G-20

UNITED WATER FLORIDA
Computation of the Test Year Level for
Outside Sewage Treatment for Wastewater
For the Test Year Ending December 31, 1999

Base Year Level of Wastewater Sales (T.G.)	3,226,822		
Base year Outside Treatment	133,319		
Units of Sewage Produced to Sewage treated Outside (T.G.)		24.20	
1998 Level of Sewage Produced (T.G.)	3,495,024		
Divided by Sewage Produced to Outside Treatment	24.20		
1998 Level of Outside Sewage		144,400	
Cost Per T.G.		\$ 2.51	
Intermediate Test Year 1998 Level of Expense			\$ 362,930
1999 Level of Sewage Produced	3,582,714		
Divided by Sewage Produced to Outside Treatment	24.20		
1999 Level of Outside Sewage		148,023	
Cost Per T.G.		\$2.51	
Projected Test Year 1999 Level of Expense			\$ 372,036
1999 Projected Test Year Level of Expense			\$372,036
1997 Base Year Level of Expense			\$ 236,744
ADJUSTMENT			\$135,292

* T.G.(Thousand Gallons)

Explanation:

The test year level of expense was developed by applying the ratio of base year wastewater sales, to wastewater treated by outside contractors. This factor was applied to the test year level of wastewater sales, that can be found on Schedule E-2, in order to calculate the test year level of wastewater to be treated by outside contractors. The current tarified rate of \$2.51 per thousand gallons, from the City of Jacksonville Electric Authorities, was applied to the test year level of Outside Sewage to be treated in order to develop the test year level of expense for Outside Sewage Treatment.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Payroll Overheads
For the Test Year Ending December 31, 1999

Gross Payroll for 1997	\$4,156,505.45		
1997 Actuals			
Charged to Construction - Water	(33,067.55)		
Charged to Construction - Wastewater	(42,036.63)		
Percent of Payroll Charged to Other O&M		13.52%	
			<u>Water Wastewater</u>
Pro Forma Payroll @ 1998	\$4,399,619.84		
Payroll Charged to Other O&M	(594,751.38)		
Overhead Rate	56.77%		
Projected Over head Credit	(337,661.50)	(121,558.14)	(216,103.36)
Pro Forma Payroll @ 1999	\$4,575,604.63		
Payroll Charged to Other O&M	(618,541.44)		
Overhead Rate	56.22%		
Projected Over head Credit	(347,718.00)	(125,178.48)	(222,539.52)

<u>Payroll Related Expenses</u>	<u>1998</u>	<u>1999</u>
Payroll Taxes	344,151.15	357,530.49
Medical and Life	671,106.60	673,113.96
Workers Compensation	203,447.00	203,447.00
Pension Costs	55,005.00	55,005.00
Post Retirement Benefits	581,765.87	616,898.87
Other Fringe Benefits	101,191.70	103,417.92
Total Payroll Related Expenses	<u>1,956,667.32</u>	<u>2,009,413.24</u>
Payroll Overheads	1,956,667.32	2,009,413.24
Divided by Total Payroll	4,399,619.84	4,575,604.63
Percent of Overhead to Payroll	44.47%	43.92%
Non Worked Days Used	12.30%	12.30%
Overhead	<u>56.77%</u>	<u>56.22%</u>

	<u>Historical</u> <u>Base Year</u> <u>Ended</u> <u>12/31/97</u>	<u>Intermediate</u> <u>Test Year</u> <u>Ending</u> <u>12/31/98</u>	<u>Projected</u> <u>Test Year</u> <u>Ending</u> <u>1999</u>	<u>Projected</u> <u>Test Year</u> <u>Adjustment</u>
Overhead Credit				
Water	\$ (33,067.55)	\$ (121,558.14)	\$ (125,178.48)	\$ (92,110.93)
Wastewater	(42,036.63)	(216,103.36)	(222,539.52)	(180,502.89)
Total	<u>\$ (75,104.18)</u>	<u>\$ (337,661.50)</u>	<u>\$ (347,718.00)</u>	<u>\$ (272,613.82)</u>

Explanation:

The test year level of expense is based on the projected level of payroll related expenses adjusted for the test year level of salaries and wages that are anticipated to be charged to other than O&M in the projected period.

SCHEDULE G-22

UNITED WATER FLORIDA

Computation of the Test Year Level for
Pensions
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water Expense	\$20,783	\$19,802	\$19,802	(\$981)
Wastewater Expense	36,877	35,203	35,203	(1,674)
TOTAL	\$57,660	\$55,005	\$55,005	(\$2,655)
Adjusted				
Water	17,298			
Wastewater Expense	40,362			
ADJUSTED TOTAL	\$57,660			

Explanation:

The test year level of expense for Pensions was based on the latest actuarial information available for 1997 pension costs from AON. The capitalized portion of this benefit is included in the "Payroll Overheads", schedule G-21.

UNITED WATER FLORIDA

Computation of the Test Year Level for
 Post Retirement Benefits Other than Pension
 For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Total OPEB Expense	\$ 235,848	\$ 581,766	\$ 616,899	
<u>Allocation to Water</u>		36.00%	36.00%	
<u>Allocation to Wastewater</u>		64.00%	64.00%	
Water Expense	\$91,922	\$209,436	\$222,084	\$130,162
Wastewater Expense	\$ 143,926	\$372,330	\$394,815	<u>\$250,889</u>
Total Adjustment				\$381,051

Explanation:

SFAS NO. 106, which became effective in 1993, requires the Company to recognize the future cost of employee Post Retirement Benefits Other than Pensions (OPEB) on its financial statements over the service lives of the covered employees. This adjustment includes \$73,340 of amortized expense pertaining the Unamortized Regulatory Asset per case 980112-WS. The capitalized portion of this expense appears in the "Payroll Overheads", schedule G-21.

UNITED WATER FLORIDA

Computation of the Test Year Level for
Purchased Power, Heating & Lighting Expense
For the Test Year Ending December 30, 1999

Adjusted Water Expense	\$	378,074	
1997 Water Sales in T.G.		4,348,418	
Cost per T.G.	\$		0.09

Cost per T.G.	\$	0.09
1998 Water Sales		4,715,878
1998 Water Power Expense	\$	<u>410,022.59</u>

Cost per T.G.	\$	0.09
1999 Water Sales		4,831,574
1999 Water Power Expense	\$	<u>420,081.79</u>

Adjusted Wastewater Expense	\$	759,418	
1997 Water Sales in T.G.		3,226,822	
Cost per T.G.	\$		0.24

Cost per T.G.	\$	0.24
1998 Wastewater Sales		3,495,024
1998 Wastewater Expense	\$	<u>822,537.92</u>

Cost per T.G.		0.24
1999 Wastewater Sales		3,582,714
1999 Wastewater Power Expense	\$	<u>843,175.36</u>

	Historical Base Year Ended 1997	Intermediate Test Year Ending 1998	Projected Test Year Ending 1999	Projected Test Year Adjustment
Water	\$ 379,627.67	\$ 410,022.59	\$ 420,081.79	\$ 40,454.12
Wastewater	756,359.52	822,537.92	843,175.36	86,815.84
TOTAL	\$ 1,135,987.19	\$ 1,232,560.51	\$ 1,263,257.15	\$ 127,269.96

• T.G. = thousand gallons

Explanation:

The test year level of purchased power reflects annualizing the savings program implemented by the Jacksonville Electric Authority (JEA) to UWFL. The base year level of purchased power was first adjusted to reflect the annualized savings from the JEA. The test year level of power purchased was calculated by dividing the adjusted base year level of power expense by the base year level of water and wastewater sales. This unit was applied to the test year level of water and wastewater sales, that can be found on Schedule E-2, in order to develop the test year level of expense.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Rate Case Expense
For the Test Year Ending December 31, 1999

UWM&S Personnel	\$200,000
Professional Services	270,000
Miscellaneous	90,000
TOTAL	<u>\$560,000</u>
Reconsideration Case Docket # 96-0451WS	\$42,191
Limited Issue Filing Case Docket # 98-0112-WS	\$80,000
	<u>\$682,191</u>
4 Year Amortization	<u>4</u>
Annual Rate Case Expense	<u>\$170,548</u>
Annual Rate Case Expense 96-0451-WS	<u>114,892</u>
Annual Rate Case Expense	<u>\$285,440</u>

	Historical Base Year Ended 1997	Intermediate Test Year Ending 1998	Projected Test Year Ending 1999	Adjustment
Water	\$ 57,024	\$ 41,361	\$ 102,758	\$ 45,734
Wastewater		73,531	182,681	\$ 182,681
Total	<u>\$ 57,024</u>	<u>\$ 114,892</u>	<u>\$ 285,440</u>	<u>\$ 228,416</u>
Adjusted Base Year				
Water	\$ 20,529			
Wastewater	\$ 36,495			
Total	<u>\$ 57,024</u>			

Explanation:

The Company is amortizing the unamortized balances over four years.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Salaries and Wages
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Salary and Wages	\$ 4,156,505.45	\$ 4,399,619.84	\$ 4,575,604.63	
Percent Expensed	83.55%	86.48%	86.48%	
Wages Expensed	\$3,472,788	\$3,804,868	\$3,957,063	
Percent Allocated to Water	36.00%	36.00%	36.00%	
Percent Allocated to Wastewater	64.00%	64.00%	64.00%	
Salary and Wages Water	\$1,611,183	\$1,369,753	\$1,424,543	(186,641)
Salary and Wages Wastewater	\$1,861,605	\$2,435,116	\$2,532,520	670,916
TOTAL	\$3,472,788	\$3,804,868	\$3,957,063	\$484,275

Explanation:

The test year level of wages was developed by applying an escalator of 4% to the employees gross wages. A four year average factor of 86.48% was applied to the gross level of salaries to develop the amount that would be allocated to water and wastewater expense.

The following positions are being added to the Company's employee compliment in order to continue to provide quality service. These additions to the staff include a Utility Locator which will enable the Company to participate in the Sunshine State-One Call. The Company's participation in the Sunshine State-One Call is in accordance with the Florida Underground Facilities Damage Prevention and Safety Act. Two additional operators are required to operate the Blackford Creek Wastewater Treatment Facility that is scheduled to go into operation in 1999 and other facilities in the Sunray St. Johns and Sunray Nassau service areas.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Sludge Hauling Expense for Wastewater
For the Test Year Ending December 31, 1999

Base Year Level Wastewater Sold (T.G.)	3,226,822									
Base Year Level of Sludge Hauled (T.G.)	13,540									
Unit of Sludge Hauled per Gallon (T.G.) Treated		238								
1998 Level of Wastewater Sold (T.G.)		3,495,024								
Unit of Sludge to Gallon (T.G.) Treated		238								
1998 Level of Sludge Hauled		14,685								
Current Contracted Price (per thousand gallons)		\$ 33.18								
1998 Level of Expense		\$487,248								
1999 Level of Wastewater Sold (T.G.)		3,582,714								
Unit of Sludge to Gallon Treated		238								
1997 Level of Sludge Hauled		15,053								
Current Contracted Price (per thousand gallons)		\$33.18								
1999 Test Year Level of Expense		\$499,472								
	<table border="0"> <tr> <td>Intermediate</td> <td>Projected</td> </tr> <tr> <td>Test Year</td> <td>Test Year</td> </tr> <tr> <td>Ending</td> <td>Ending</td> </tr> <tr> <td>12/31/98</td> <td>12/31/99</td> </tr> </table>	Intermediate	Projected	Test Year	Test Year	Ending	Ending	12/31/98	12/31/99	
Intermediate	Projected									
Test Year	Test Year									
Ending	Ending									
12/31/98	12/31/99									
Test Year	\$487,248	\$499,472								
Base Year 12/31/97	500,468	500,468								
Adjustment	(\$13,219)	(\$995)								

* T.G.= thousand gallons

Explanation:

The test year level of expense was developed by applying the ratio of wastewater sales in the base year to wastewater hauled. This factor was applied to the test year level of wastewater sales, that can be found on schedule E-2, in order to calculate the test year level of sludge to be hauled. A contractual rate of \$33.18 per thousand gallons, with Duval Sludge Haulers, was applied to the test year level of sludge to be hauled which developed the test year level of sludge hauling expense.

UNITED WATER FLORIDA
Computation of the Pro Forma Year Level for
Uncollectible Accounts Expense
For the Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water Revenues	\$9,080,002	\$10,232,117	\$10,443,674	
Avg. Percent of Net Write-Offs and Revenues	1.11%	0.62%	0.62%	
Water Customer Uncollectibles	\$101,191	\$63,676	\$64,993	(\$36,198)
Wastewater Revenues	\$16,375,517	\$18,388,281	\$18,708,229	
Avg. Percent of Net Write-Offs and Revenues	0.56%	0.70%	0.70%	
Wastewater Customer Uncollectibles	91,286.91	\$128,718	\$130,958	\$39,671
TOTAL	\$192,478	\$192,394	\$195,950	\$3,472

Explanation:

The average net write-offs percents of .62% for water and .70% for wastewater, were applied to the test year revenues, that can be found on Schedule E-2, in order to develop the test year levels of Customer Uncollectible Expense. The average percent of net write-offs for wastewater of .70%, consisted of a four year average of net write-offs from 1994 through 1997. The average net write-off percent for water of .62%, included a three average from 1994 through 1996. The level of net write-offs for water in 1997, had an abnormal level of write-offs and was therefore excluded from the averaging.

SCHEDULE G-29

UNITED WATER FLORIDA
Computation of the Pro Forma Year Level for
Vehicle Leasing Expense
For the Year Ending December 31, 1999

	Historical Base Year Ending 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water	\$ 124,510.96	\$ 100,563.57	\$ 100,563.57	\$ (23,947.39)
Wastewater	156,308.08	178,779.81	178,779.81	22,471.73
Total	\$ 280,819.04	\$ 279,343.38	\$ 279,343.38	\$ (1,475.66)

Explanation:

The intermediate and projected test year level of leasing expense is based on the anticipated level of lease payments, that will be charged to expense, made to American Leasing.

SCHEDULE G-30

UNITED WATER FLORIDA
Computation of the Pro Forma Year Level for
Amortization of Acquisition Adjustments
For the Year Ending December 31, 1999

	Historical Base Year Ended 1997	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Lucina	\$ 115,996	\$ 10,235	\$ 10,235	\$ (105,761)
Yulee	16,167	2,283	2,283	(13,884)
St. John's	31,077	3,547	3,547	(27,530)
Atlantic Utilities	47,563	8,918	8,918	(38,645)
Ponce De Leon	(4,544)	(586)	(586)	3,958
Ponta Vedra	(13,357)	5,320	5,320	18,677
Total Water	\$ 192,902	\$ 29,717	\$ 29,717	\$ (163,185)
Lucina	\$ 361,469	\$ 31,894	\$ 31,894	\$ (329,575)
Yulee	29,725	4,196	4,196	(25,529)
St. John's	21,012	2,397	2,397	(18,615)
Atlantic Utilities	29,199	5,475	5,475	(23,724)
Ponte Vedra	(93,485)			93,485
Ponce De Leon	(4,365)	(563)	(563)	3,802
Total Wastewater	\$ 343,555	\$ 43,399	\$ 43,399	\$ (300,156)
Grand Total	\$ 536,457	\$ 73,116	\$ 73,116	\$ (463,341)

Explanation:

Please refer to Schedule G-2.

SCHEDULE G-31

UNITED WATER FLORIDA
Computation of the Pro Forma Year Level for
Depreciation Expense
For the Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water	\$ 938,042	\$ 1,284,802	\$ 1,830,458	\$ 892,416
Wastewater	2,137,289	2,389,110	3,411,342	1,274,053
TOTAL	\$ 3,075,331	\$ 3,673,912	\$ 5,241,800	\$ 2,166,469

Explanation:

The test year level of depreciation expense is based on the current depreciation rates applied to the test year level of plant in service.

UNITED WATER FLORIDA
Computation of the Test Year Level for
PSC Commission Assessment
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water	\$ 9,080,002	\$ 10,232,117	\$ 10,443,674	
Latest Known Assessment	4.50%	4.50%	4.50%	
Revenue Taxes Water	\$408,600	\$460,445	\$469,965	\$61,365
Wastewater	16,375,517	18,388,281	18,708,229	
Latest Known Assessment	4.50%	4.50%	4.50%	
Revenue Taxes Wastewater	\$736,898	\$827,473	\$841,870	\$104,972
TOTAL	\$1,145,498	\$1,287,918	\$1,311,836	\$166,337

Explanation:

The Test Year level of expense is based on the projected revenues, that can be found on schedule E-2 for the twelve months ending December 31, 1999 times the latest known assessment rate of 4.5%.

SCHEDULE G-33

UNITED WATER FLORIDA
Computation of the Test Year Level for
Payroll Taxes
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water Payroll Taxes				
F.I.C.A.	\$269,144	\$120,119	\$124,936	
S.U.I.	4,250	1,618	1,618	
F.U.I.	5,838	2,157	2,157	
Total	\$279,233	\$123,894	\$128,711	(\$150,522)
Wastewater Payroll Taxes				
F.I.C.A.	\$ 55,194	\$ 213,546	\$ 222,108	
S.U.I.	4	2,876	2,876	
F.U.I.	5	3,835	3,835	
	\$55,202	\$220,257	\$228,820	\$173,617
TOTAL	\$334,435	\$344,151	\$357,530	\$23,096

EXPLANATION:

The test year level of payroll taxes were developed by applying the tax rates and tax wage bases listed below to the test year level of salary and wages as reported on Schedule G-26. For the Test Year, the following wage bases and tax rates were used:

	WAGE BASE	TAX RATE
F.I.C.A.	\$ 71,400	6.20%
F.I.C.A. (Medicare)	Unlimited	1.45%
S.U.I.	\$ 7,000	0.60%
F.U.I.	\$ 7,000	0.80%

SCHEDULE G-34

UNITED WATER FLORIDA
Computation of the Test Year Level for
Ad Valorem Taxes
For the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Water	\$ 482,274	\$ 615,316	\$ 666,018	\$ 183,744
Wastewater	857,336	922,973	999,026	141,690
TOTAL	\$1,339,610	\$1,538,289	\$1,665,044	\$325,434

Explanation:

The Test Year level of expense is based on the latest known tax payments escalated at a rate of 8.24% into the test year. The 8.24% is a four year average of the ad valorem tax expense from 1994 through 1997 net of Sunray ad valorem taxes.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Other Taxes
for the Test Year Ending December 31, 1999

	Historical Base Year Ended 12/31/97	Intermediate Test Year Ending 12/31/98	Projected Test Year Ending 12/31/99	Projected Test Year Adjustment
Other Taxes and Licenses				
Water	\$ 2,652	\$ 2,861	\$ 2,924	\$ 273
Wastewater	5,878	6,270	6,408	531
TOTAL	\$8,529	\$9,132	\$9,333	\$804

Explanation:

The Blue Chip Consensus, as found in the Blue Chip Economic Indicators dated March 10, 1998, forecasts the Gross Domestic Implicit Price Deflator to escalate at an annual rate of 1.017% and 1.022% for 1998 and 1999, respectively. The historical base year level of expense was increased by the historical base year level of other taxes for Sunray. The escalator factors of 1.017% and 1.022%, were applied to the consolidated level of other tax expense to develop the test year level of expense.

Report ID: UWGLC300
 Business Unit: 870
 Period Ending: Dec 31, 1997

UWW Cons - Pre Purchase Acctg
 General Ledger System
 SEC BALANCE SHEET

Schedule G-36
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	- Current Month -		Increase or (Decrease)
	<u>This Year</u>	<u>Last Year</u>	
Assets			
Utility plant			
Utility plant in service	698,520,150.15	651,519,328.07	47,000,822.08
Less accumulated depreciation & amortization	(142,682,151.57)	(126,651,292.29)	(16,030,859.28)
Construction Work in Progress	31,979,451.12	13,378,684.43	18,600,766.69
Plant held for future use	1,849,648.23	2,267,287.15	(417,638.92)
Total utility plant	<u>589,667,097.93</u>	<u>540,514,007.36</u>	<u>49,153,090.57</u>
Utility plant acquisition adjustment	5,341,108.12	5,405,956.02	(64,847.90)
Other property & investments			
Investments in associated companies	0.00	0.00	0.00
Other investments	16,582.37	44,880.99	(28,298.62)
Non-utility property	1,588,466.83	1,595,808.75	(7,341.92)
Less accumulated depreciation	(19,704.01)	(19,704.01)	0.00
Total other property & investment	<u>1,585,345.19</u>	<u>1,620,985.73</u>	<u>(35,640.54)</u>
Current and accrued assets			
Cash	242,374.96	246,396.81	(4,021.85)
Special deposits	0.41	0.00	0.41
Restricted cash	4,318,874.26	3,471,636.55	847,237.71
Working funds	365,432.65	464,658.86	(99,226.21)
Temporary cash investment	0.00	0.00	0.00
Accounts receivable-customers	7,100,205.68	6,501,938.56	598,267.12
Accounts receivable-unbilled	16,134,391.00	15,507,218.00	627,173.00
Other accounts receivable	1,058,524.68	998,778.43	59,746.25
Reserve for uncollectible accounts	(125,000.00)	(125,000.00)	0.00
Notes receivable - other companies	0.00	44,000.00	(44,000.00)
Notes receivable - associated companies	14,800,000.00	39,000,000.00	(24,200,000.00)
Accounts receivable - associated companies	0.00	(1.00)	1.00
Materials & supplies	2,679,768.20	2,536,088.50	143,679.60
Prepaid expenses	1,090,092.12	1,300,844.18	(210,752.06)
Interest/dividends receivable	0.00	0.00	0.00
Other current/acrued assets	0.00	0.00	0.00
Real estate taxes	0.00	0.00	0.00
Total current and accrued assets	<u>47,664,663.96</u>	<u>69,946,558.99</u>	<u>(22,281,895.03)</u>
Deferred debits			
Unamortized debt discount/expense	9,520,517.43	8,472,708.76	1,047,808.67
Prepaid employees benefits	729,518.00	1,509,121.00	(779,603.00)
Net regulatory assets	36,051,813.59	42,463,799.94	(6,411,986.35)
Other deferred charges and assets	429,062.84	(8,116,681.22)	8,545,744.06
Clearing accounts	163,982.09	663,634.05	(499,651.96)
Total deferred debits	<u>46,894,893.95</u>	<u>44,992,582.53</u>	<u>1,902,311.42</u>
Total assets	<u><u>691,153,109.15</u></u>	<u><u>662,480,090.63</u></u>	<u><u>\$28,673,018.52</u></u>

Report ID: UWGLC800
 Business Unit: 870
 Period Ending: Dec 31, 1997

UWW Cons - Pre Purchase Acctg
 General Ledger System
 SEC BALANCE SHEET

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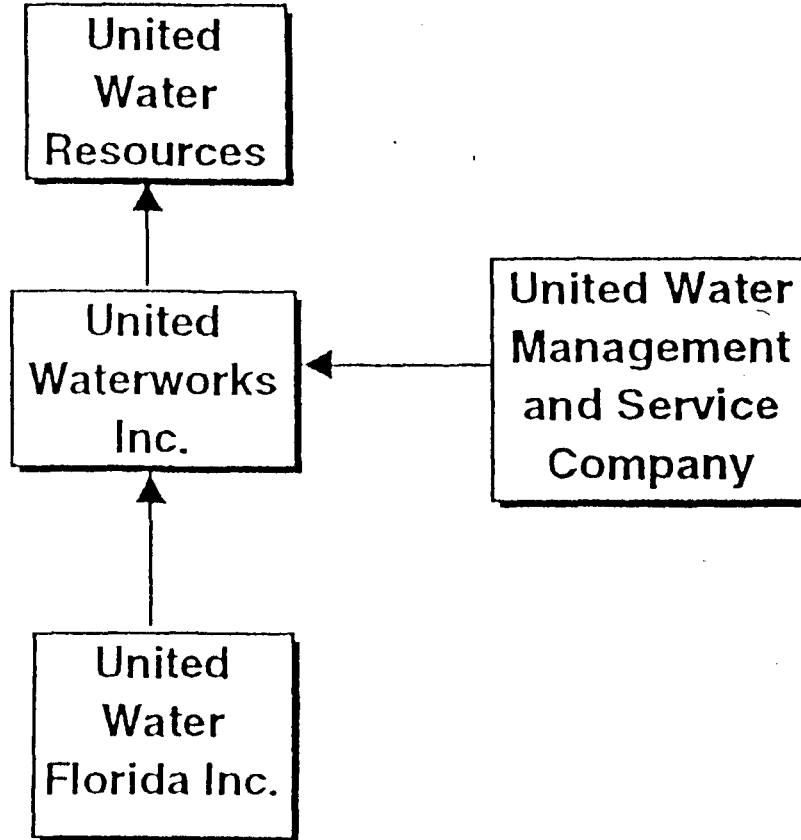
	- Current Month -		Increase or (Decrease)
	<u>This Year</u>	<u>Last Year</u>	
Capitalization and Liabilities			
Capitalization			
Total common stock	44,301,348.00	44,301,348.18	(\$0.18)
Cumm. Translation Adj.	0.00	0.00	0.00
Preferred stock	605,287.17	653,900.00	(48,612.83)
Preference stock	0.00	0.00	0.00
Total capital stock	<u>44,906,635.17</u>	<u>44,955,248.18</u>	<u>(48,613.01)</u>
Retained earnings			
Retained earnings beginning of year	156,612,159.86	142,516,492.86	14,095,667.00
Adjustments	0.00	0.00	0.00
Preferred stock dividend	0.00	0.00	0.00
Common stock dividend	(13,000,000.00)	(11,000,000.00)	(2,000,000.00)
Current year earnings	16,488,911.47	25,095,667.00	(8,606,755.53)
Total retained earnings	<u>160,101,071.33</u>	<u>156,612,159.86</u>	<u>3,488,911.47</u>
Long term debt			
Long-term debt - bonds	0.00	0.00	0.00
Advances from associated companies	4,843,133.31	0.00	4,843,133.31
Other long-term debt	250,102,712.00	222,738,313.00	27,364,399.00
Total long term debt	<u>254,945,845.31</u>	<u>222,738,313.00</u>	<u>32,207,532.31</u>
Total capitalization	<u>459,953,551.81</u>	<u>424,305,721.04</u>	<u>35,647,830.77</u>
Current liabilities			
Notes payable	0.00	0.00	0.00
Long-term debt due within one year	1,265,000.00	16,240,000.00	(14,975,000.00)
Accounts payable	4,368,122.46	2,623,704.20	1,744,418.26
Notes payable - associated companies	113,498.93	0.00	113,498.93
Accounts payable - associated companies	0.00	8,366,691.00	(8,366,691.00)
Customer deposits	413,877.94	367,812.85	46,065.09
Accrued taxes	2,534,481.05	2,656,322.00	(121,840.95)
Accrued interest on long-term debt	4,649,399.90	4,420,172.27	229,227.63
Other interest	4,616.34	8,718.55	(4,102.21)
Dividends declared	6,413.77	6,916.27	(502.50)
Other current liabilities	10,402,441.82	10,052,805.34	349,636.48
Total current & accrued liabilities	<u>23,757,852.21</u>	<u>44,743,142.48</u>	<u>(20,985,290.27)</u>
Deferred credits & other liabilities			
Deferred income taxes and investment tax credits	65,119,706.87	59,083,586.31	6,036,120.56
Customer advances for construction	18,504,259.46	17,644,387.34	859,872.12
Contribution in aid of construction	122,079,794.46	114,955,925.00	7,123,869.46
Pension and benefits	547,409.00	656,636.00	(109,227.00)
Other deferred credits and liabilities	1,190,535.34	1,090,692.46	99,842.88
Total deferred credits & other liabilities	<u>207,441,705.13</u>	<u>193,431,227.11</u>	<u>14,010,478.02</u>
Total capitalization and liabilities	<u>691,153,109.15</u>	<u>662,480,090.63</u>	<u>\$28,673,018.52</u>

Utility Acquisition Adjustment-Water/Wastewater
Docket No. 980214-WS
Test Year Ended December 31, 1997
Account No. 114-115

Florida Public Service Commission
Schedule G-37
Preparer - J. Schreyer

<u>PROPERTY - WATER</u>	<u>BALANCE</u>
Lucina	\$ 88,699
Yulee	29,484
St. Johns	42,020
St. Johns Excess	91,800
Atlantic Utilities	130,804
Ponce De Leon	(7,180)
Ponte Vedra	410,040
Southern Jacksonville	887,795
Sunray (Nassau)	--
Sunray (St. John's)	--
Ponte Vedra 2	<u>125,885</u>
TOTAL	<u>\$1,799,347</u>

<u>PROPERTY - WASTEWATER</u>	<u>BALANCE</u>
Lucina	\$ 276,416
Yulee	54,199
St. Johns	28,761
St. Johns Excess	62,424
Atlantic Utilities	80,305
Ponce De Leon	(6,899)
Ponte Vedra 2	93,485
Southern Jacksonville	<u>1,553,946</u>
TOTAL	<u>\$2,142,637</u>



United Water Florida

The UWM&S Company is organized into various departments. Each department (see below) captures all overhead expenses related to that specific department, the salaries and benefits for the employees in that department and all other expenses of those individuals in that department.

The UWM&S Company is comprised of the following departments:

<u>Number</u>	<u>Title</u>
200	Operations Management
205	Engineering
210	Engineering-Water Quality/Environmental Compliance
400	Administrative & General
405	Corporate Communications
410	Corporate Office Support
415	Human Resources
420	Information Technology
425	CIS Project Team
430	IFMS Project Team
431	IFMS Support
435	Business Development
440	Risk Management
445	Procurement
500	General Accounting
505	Utility Accounting
520	Taxes
530	Financial Planning
535	Internal Audit
600	Investor Relations
605	Treasury
610	Legal
705	External Affairs
715	Contract Operations
800	Rates
950	General & Administrative

UWM&S Billing:

The Company and Activity codes reported on employee time reports are the basis for the UWM&S billing. After time reports have been entered into the PeopleSoft system, reports are generated summarizing total hours charged to specific companies or allocation levels. Hours coded to direct billed and allocation level company codes are multiplied by the hourly rate (see formula below) calculated for that specific department & employee position to arrive at total billable UWM&S fees. The direct billed charges will be billed to a specific company where as the allocation level charges will be charged to all companies below that level.

Hourly Rate Formula:

Total to Allocate (budgeted overheads & payroll) divided by Total Number of Employee Hours (# of employees in the department (executive, director, manager, staff) x 2080 hours) = HOURLY RATE

Summary of Allocation Methodology:

The following summarizes the allocation factors used when allocating UWM&S expenses that are charged to an allocation level (other than directly billed to a company)

Activity Code Series	# of Emp.	# of Cust.	O&M Costs	Net Utility Plant	Volume of Water Produced	Fuel, Power & Chemicals	Total Capitalization
100-Administrative & General	33.33%	33.33%	33.33%				
200-Operations				40.00%	40.00%	20.00%	
300-Customer Service, Billing & Communications		100.00%					
400-Human Resources, Payroll, Employee Relations	100.00%						
500-Accounting, Information Technology & Planning							100.00%
600-Treasury & Investor Relations							100.00%
900 Regulatory Matters & Rate Cases							100.00%

(1) excluding UWM&S fees and regulatory expenses

Activity codes are grouped in hundreds (101,102,201,202 etc.) and are used to identify the nature of the service provided and in the case of time charged to an allocation level company code, the activity code determines how the time is allocated to the companies below that level.

Hourly Rate Explanation
Docket No. 980214-WS
Test Year Ended December 31, 1997

Florida Public Service Commission
Schedule G-40
Preparer – J. Schreyer

The hourly rate utilized for 1997 is based upon the 1997 plan. The total allocable charges are based upon budgeted payroll and overheads. (See Schedule G-47 example). The hourly rate is tiered by levels of employees, i.e. executives, directors, managers, and staff in each department. The total number of hours are determined utilizing 2,080 hours per employee and divided into the total allocable plan base. The results reflect the department hourly rate by tier.

Revenue Analysis

Florida Public Service Commission

Company: United Water Florida
Docket No.: 980214-WS
Base Year Ended: December 31, 1997
Water [X] and Sewer [X]
Customer Class: All
Meter Size: All

Schedule: G-41
Page 1 of 36
Preparer: F. Gradilone

Explanation: The following 7 page report and supporting Tables 1-15 and Figures 1-13 are the work papers for the revenue analysis in the filing.

MFR G-41

**REPORT ON FORECAST OF
WATER & WASTEWATER
SERVICE REVENUES FOR
UNITED WATER FLORIDA
FOR THE RATE YEARS ENDING
DECEMBER 31, 1998 & DECEMBER 31, 1999**

INTRODUCTION

This report assesses historical water consumption and wastewater use patterns for United Water Florida, and forecasts: (1) water consumption and revenues; (2) wastewater use and revenues; (3) private fire protection services revenues; and (4) other miscellaneous revenues, for two rate years defined as the periods from January 1, 1998 through December 31, 1998, and January 1, 1999 through December 31, 1999.

Linear regression and other analytic tools were used to project residential, commercial and public sector water consumption and wastewater use from an historical data record covering the years 1991 through 1997. Trending analysis was employed to project fire protection services and other revenues. These were combined to produce the total sales and revenue projections for calendar years 1998 and 1999. This report describes the data gathering process for these projections, and the analyses performed and the results.

WATER SERVICE ANALYSIS AND PROJECTION

METERED SALES CONSUMPTION FORECASTS

For this forecast, the historical record of billed water consumption for the period January 1991 through December 1997, as recorded in the Company's general ledger (specifically, Journal Entry 2), for each of the three sectors in the United Water Florida system--residential, commercial and public--were analyzed. The primary database used to develop the models to forecast water consumption included total billed consumption and adjustments, total bills rendered and total customers served by class on a monthly basis.

Residential Sector Consumption Analysis and Forecast: Exploratory data analysis revealed that weather conditions, as expected, had an impact on water consumption, particularly during the summer season. Therefore, a methodology that would enable analysis of this variability in water demand was deemed appropriate for the forecast. To normalize for the variability in water demand it was decided to use regression analysis to assess the long run pattern in the water use per bill rendered. Actual residential use per bill and the regression derived trend line of this use are shown in Figure 3. The number of customers served to derive normalized water consumption for 1991 through 1997 (see Table 1 and Figure 2) then multiplied the trended use per customer.

Exclusive of additions to the systems in 1992 and 1993, an average of 552 customers was added to the United Water Florida system from 1991 through 1997. For the purposes of this analysis it was assumed that this underlying rate of customer growth would continue through 1999. In addition the Sunray system was acquired and

incorporated into the United Water Florida system during 1997. There were a total of 232 individually metered residential customers in the Sunray system as of the end of 1997. In addition, another 104 residential customers were served via a master meter. United Water Florida will meter these customers during 1998, and therefore to account for the addition of the Sunray system to the service territory a total of 336 residential customers were added to projected customer count for 1998 (see Table 2 and Figure 1). Projected residential water consumption for 1998 and 1999 were derived by multiplying the trended use per bill, by the projected number of bills (which was derived from the number of customers to be served assuming quarterly billed customers are billed 4 times a year and monthly customers 12 times a year) yielding the projections shown in Figure 2.

Commercial Sector Consumption Analysis and Forecast: To project commercial consumption for calendar years 1998 and 1999, a linear regression of consumption per bills rendered was also employed (Table 3 and Figure 6). The actual and regression based estimates of annual commercial consumption are shown graphically in Figures 5.

The number of commercial customers, exhibited a pattern similar to the one found in the residential sector; a steady underlying growth rate (in this case of 60 customers per year), exclusive of the additions to the system in 1992 and 1993 (see Figure 4 and Table 4). For this projection this rate of customer growth was expected to continue through 1998 and 1999. Therefore, the number of commercial customer is projected to follow the pattern shown in Figure 4, and total commercial demand the pattern shown in Figure 5.

Public Sector Consumption Analysis and Forecast: For public a regression equation that incorporated the number of bills rendered, and the addition of large blocks of public

sector customers to the service area in as the predictive variables, proved to be the best model (Table 5 and Figure 8). The number of public customers is small; 57 as of the end of 1997. The number is expected to increase to 61 during 1998 and 62 during 1999, as shown in Figure 7.

METERED SALES PROJECTION SUMMARY: The modeling for these sectors yields total billed water consumption for the 1999 rate year of 4,715,877,000 gallons in the United Water Florida system (MFR E-13, Page 1 of 2). At present rates total projected revenues for metered water sales in the United Water Florida system (residential, commercial and public) are projected to be \$10,088,460 for the 1999 rate year as shown in Table 13.

WASTEWATER SERVICES ANALYSIS & PROJECTION

METERED WASTEWATER SERVICES

Wastewater service charges are based on the amount of water consumed by customers (except for the caveat that residential customers are not charged wastewater usage charges on water use above 30,000 gallons per quarter). Wastewater usage is clearly a function of water consumption. Therefore, to project wastewater consumption by sector, the trend in the ratio of wastewater consumption to water consumption was assessed. The ratio has averaged about 70% since 1995, and it was assumed that for the two rate years in this analysis the ratio would remain at the 70% level, yielding the wastewater use projections shown in Table 6 and in Figure 10. The growth in the number

of residential wastewater customers paralleled the growth in water customers (as fully expected). The underlying growth rate was calculated in the same way as for the water sector and projected to 1998 and 1999 as shown in Figure 9.

The analysis of commercial and public sector wastewater consumption followed the analysis for the residential sector. These analyses are shown in Tables 7 and 8. The trend in the growth of commercial wastewater customers is shown in Figure 11. Historical and projected commercial and public sector wastewater use are depicted in Figures 12 and 13 respectively.

PRIVATE FIRE PROTECTION SERVICES REVENUE

The Company provides private fire protection services to customers through tariffed rate service (Service Classification FW-1).

Private Fire Protection Private Fire Protection revenues collected in 1997 totaled \$185,504. The number of private fire protection meters (180 in service as of December 31, 1997) has been slowly increasing for the past three years. We anticipate that the number of private fire protection customers will continue to slowly increase for the next two years (Table 10).

The Company's prior tariff for private fire protection services was based on an analysis of consumption patterns during the Company's last general rate filing in 1980. Subsequent to this the Commission issued new rules that establish fire protection rates at a level that is 1/12 of the general service, base facility charges. Accordingly, during the last rate proceeding (which was concluded in May 1997) the private fire protection rate

schedule was reduced to reflect these rules.

Under the current rate schedule, 1997 revenues for fire protection service would have been \$179,160; about \$6,000 lower than the amount booked in 1997 (see Table 9). Given the projected rate of growth in the number of private fire protection customers in the system, revenues for this sector priced at current rates are projected to be \$183,305 in 1998, and \$187,781 in 1999 as shown in Table 10.

OTHER REVENUES

The Company receives revenues from a number of customer service related charges (including meter fees, turn-on and restoration of service fees, non-sufficient check [NSF] charges and refunds), rents from water property and revenues from guaranteed revenue contracts. These revenues are projected at \$162,013 for the 1998 rate year, and \$165,694 for the 1999 rate year (Table 13).

REVENUE PROJECTION SUMMARY

The rate years in this case have been established as January 1, 1998 through December 31, 1998, and January 1, 1999 through December 31, 1999. Total revenues booked during the 1997 base year were \$25,455,520. Adjusting this level to eliminated unbilled revenues booked during 1997 increases 1997 revenues to \$24,667,657. The bill analyses for the water and wastewater sectors were with 1.0% of booked revenues (Table 11 and MFR E-2). Adjusted bill analyses were produced (by adding and subtracting consumption to the appropriate sectors) to yield total adjusted booked revenues for 1997 of \$24,655,892 priced at the rates that were effective during the year

(that is prior and subsequent to May 1997). Pricing these bill determinants for 1997 at current rates increase revenues for the base year by \$1,735,171 to a level of \$26,401,063 (Table 12). Based on the analysis of consumption by sector as described above, the revenues in the base year were normalized to reflect that consumption would have been somewhat higher in 1997 based on the long run trends of water use per customer. These adjustments increase 1997 base year revenues by \$416,361. Annualizing adjustments to account for growth in the system during 1997 add another \$230,319 to base year revenues. Finally, the acquisition of the Sunray system was considered. If the Sunray system had been part of the United Water Florida system during 1997, it is calculated that at current rates these customers would have generated \$505,253 in revenues. As shown in Table 12, total adjusted revenues priced at current rates for the 12 months ended December 1997 were determined to be \$27,550,738.

Projected revenues for 1998 and 1999, based on the growth in the number of customers served and consumption as projected above and annualized based on the expected growth in those years, are shown in Table 13. The Company proposes to increase rates to meet its future revenue requirements on an across-the-board basis. The revenues generated for water and wastewater services by sector, for flat rate services and other revenues, under proposed rates are summarized in Table 14. The complete rate schedules for all metered services are summarized in Table 15.

TABLE 1

UNITED WATER FLORIDA

Residential Water Consumption Analysis & Projection

	Actual Consumption (000 gallons)	Projected Consumption (000 gallons)	Normalized Consumption	Difference Actual vs Normalized	
				Amount	Percent
1991	1,638,069		1,571,427	66,642	4.07%
1992	1,642,011		1,666,957	(24,946)	-1.52%
1993	1,870,980		1,887,751	(16,771)	-0.90%
1994	1,979,479		2,108,767	(129,288)	-6.53%
1995	2,113,598		2,184,213	(70,615)	-3.34%
1996	2,431,619		2,282,408	149,211	6.14%
1997	2,331,278		2,385,020	(53,742)	-2.31%
Average	1,945,959		1,950,254	(4,294)	-0.22%
1998		2,500,330			
1999		2,589,762			
Regression Output: Residential Consumption per Bill					
	Constant		70		
	Std Err of Y Est		16		
	R Squared		2.09%		
	No. of Observations		84		
	Degrees of Freedom		82		
			Time (Months)		
	X Coefficient		0.10		
	Std Err of Coef.		0.00		

TABLE 2

UNITED WATER FLORIDA
Residential Customers Served

YEAR	ANNUAL AVERAGE CUSTOMERS SERVED	ANNUAL CHANGE IN NUMBER OF CUSTOMERS	PROJECTED ANNUAL AVERAGE CUSTOMERS SERVED
1991	18,471		
1992	19,229	757	
1993	21,091	1,863	
1994	23,243	2,151	
1995	23,677	434	
1996	24,931	1,254	
1997	25,515	584	
1998*			26,335
1998			26,887
PROJECTED INCREASE IN CUSTOMERS BASED ON AVERAGE OF 1991-1997 EXCLUSIVE OF ADDITIONS TO SYSTEM			552
* INCLUDES SUNRAY ADDITION			

FIGURE 1

Residential Customers Served

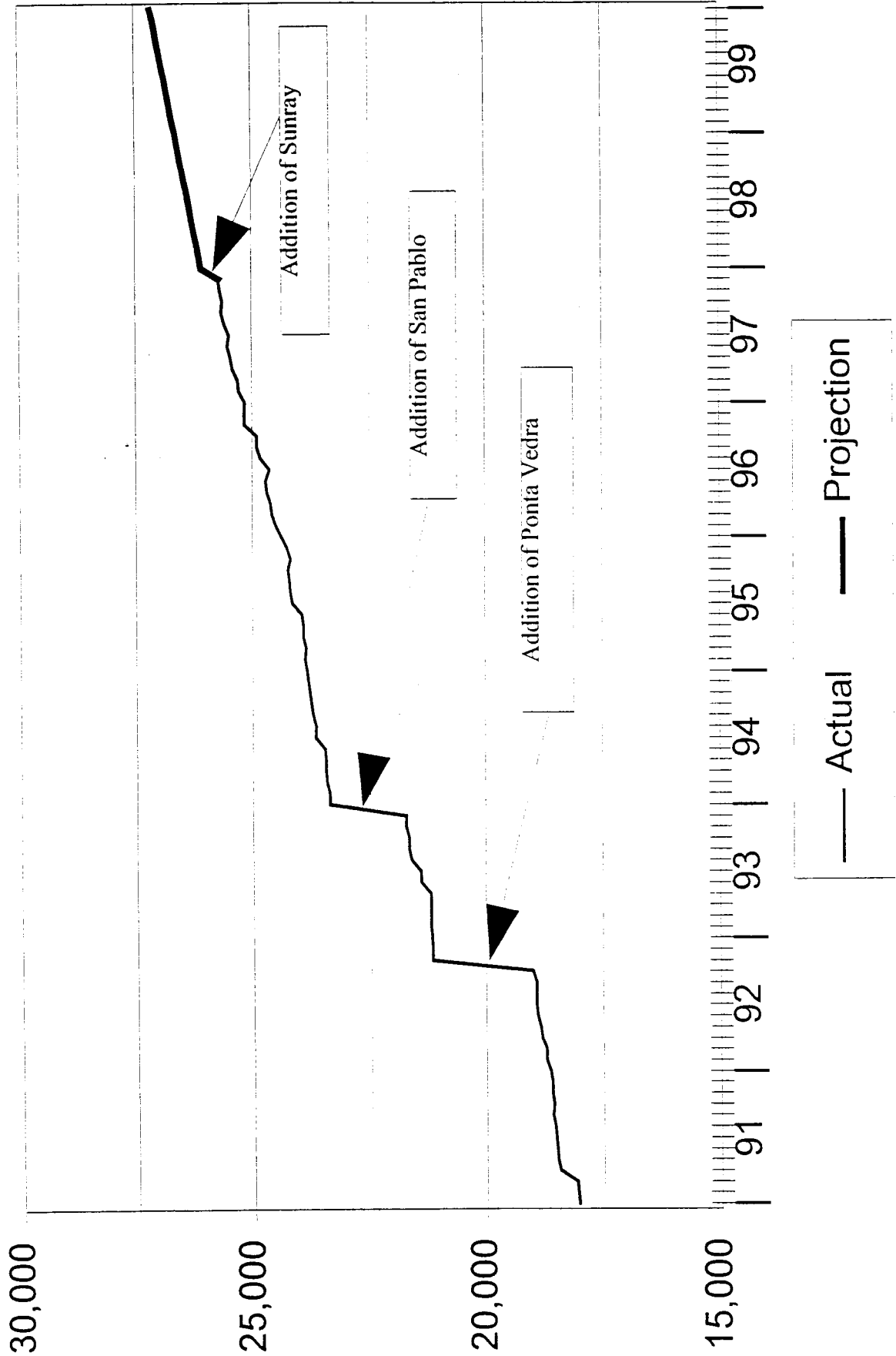


FIGURE 2

Annual Residential Consumption

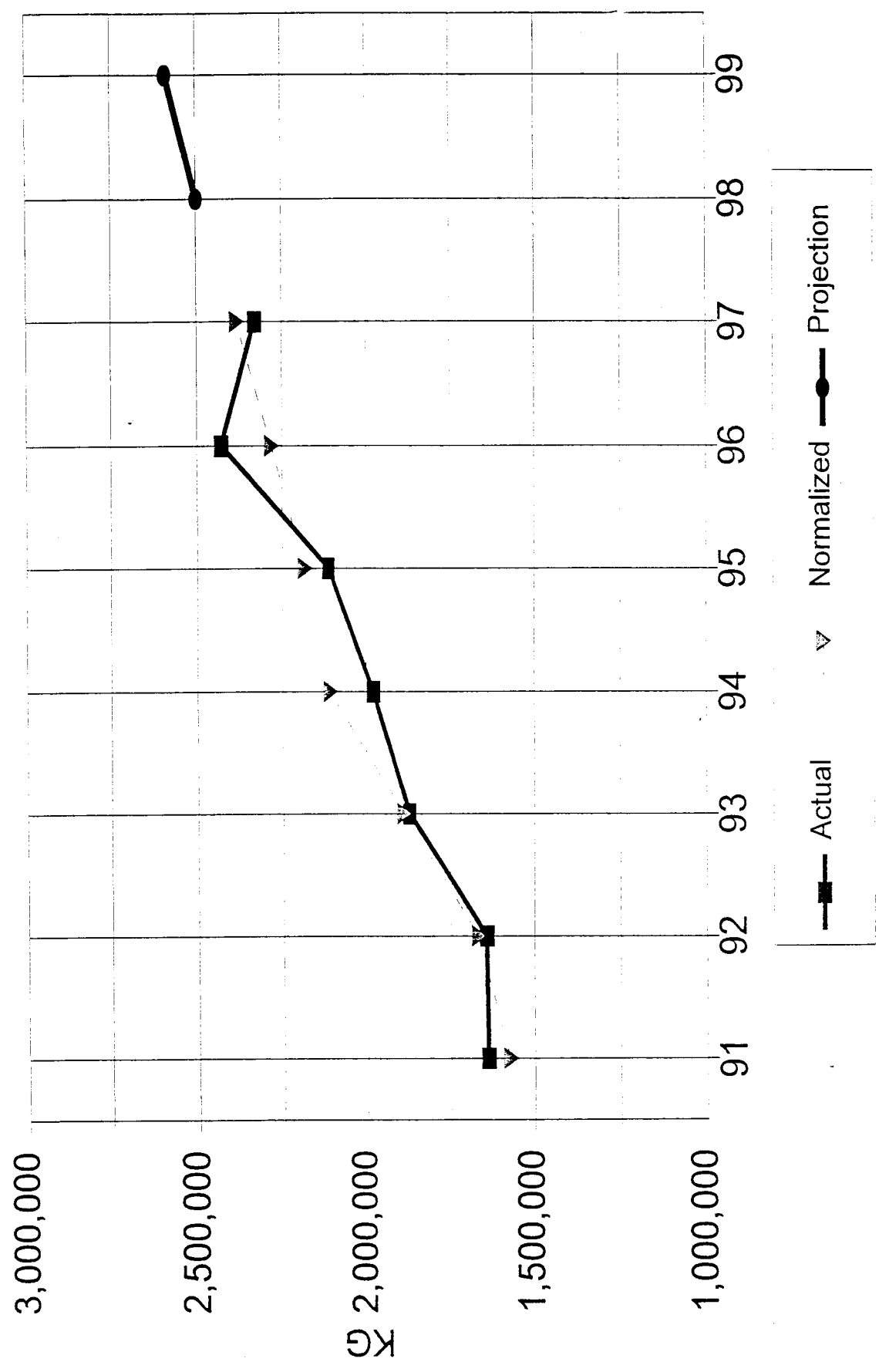
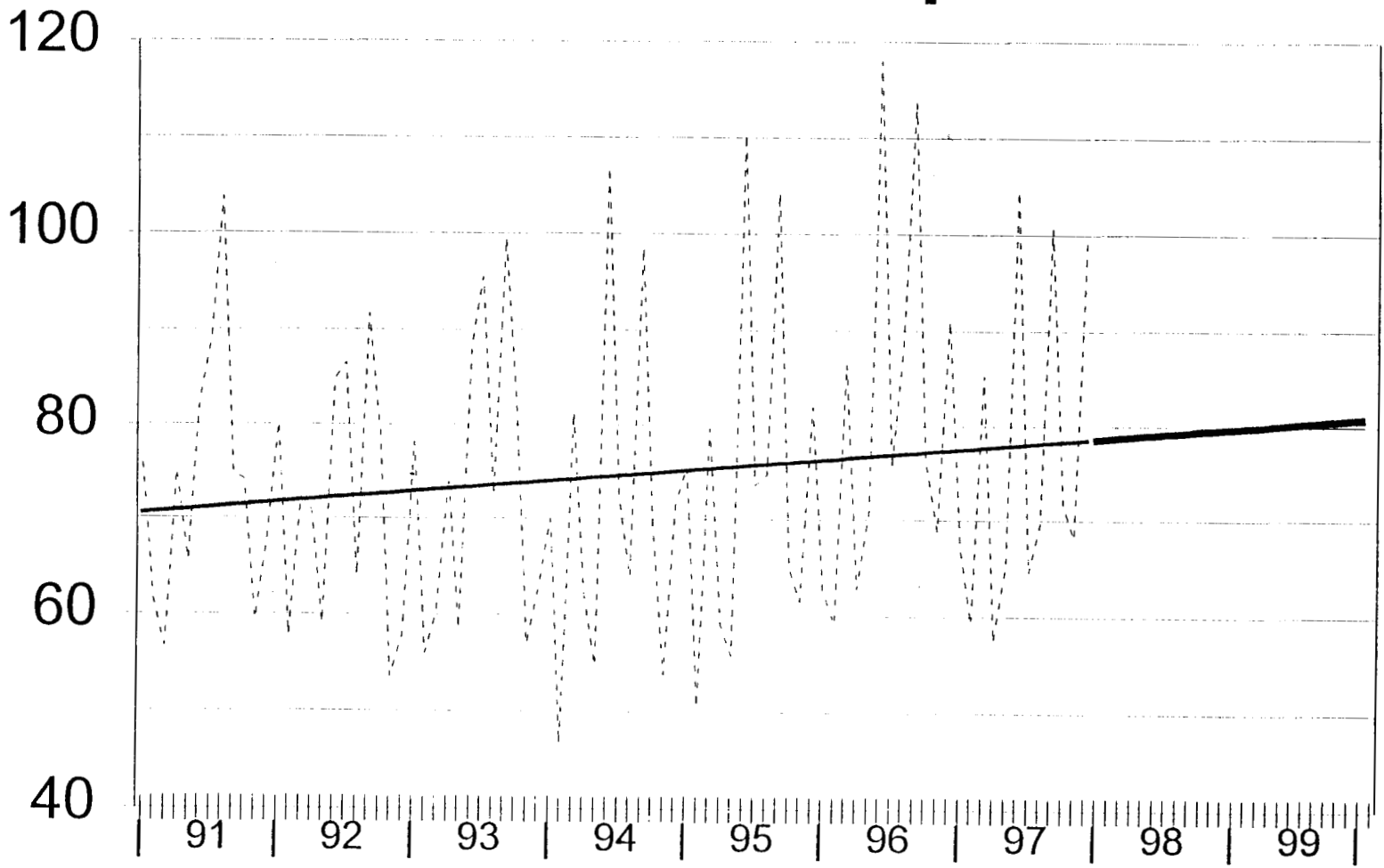


FIGURE 3

Residential Use per Bill



Actual

— Trend

— Projected Trend

TABLE 3

UNITED WATER FLORIDA Commercial Water Consumption Analysis & Projection

	Actual Annual Consumption	Normalized Consumption	Difference Actual vs Normalized	
			Amount	Percent
1991	1,783,155	1,755,414	27,740	1.56%
1992	1,727,600	1,774,240	(46,640)	-2.70%
1993	1,851,766	1,841,253	10,513	0.57%
1994	1,987,569	2,005,345	(17,776)	-0.89%
1995	2,059,072	2,033,428	25,644	1.25%
1996	2,088,893	2,043,867	45,026	2.16%
1997	2,001,108	2,042,894	(41,786)	-2.09%
Average Difference			389	-0.02%
1998	2,170,442			
1999	2,195,660			

Regression Output: Commercial Use per Customer	
Constant	72
Std Err of Y Est	8
R Squared	3.20%
No. of Observations	84
Degrees of Freedom	82
	Average Temperature
X Coefficient(s)	(0)
Std Err of Coef.	0

TABLE 4

UNITED WATER FLORIDA

Commercial Sector Customers Served Analysis & Projection

	ANNUAL AVERAGE CUSTOMER COUNT	PROJECTED AVERAGE CUSTOMER COUNT	CHANGE PER YEAR	CHANGE PER YEAR LESS ADDITIONS	PROJECTED CHANGE PER YEAR
1991	2,034		49	49	
1992	2,076		77	32	
1993	2,176		90	90	
1994	2,392		178	23	
1995	2,454		82	82	
1996	2,479		0	0	
1997	2,525		95	63	
1998		2,585			60
1999		2,645			60

FIGURE 4

Commercial Customers

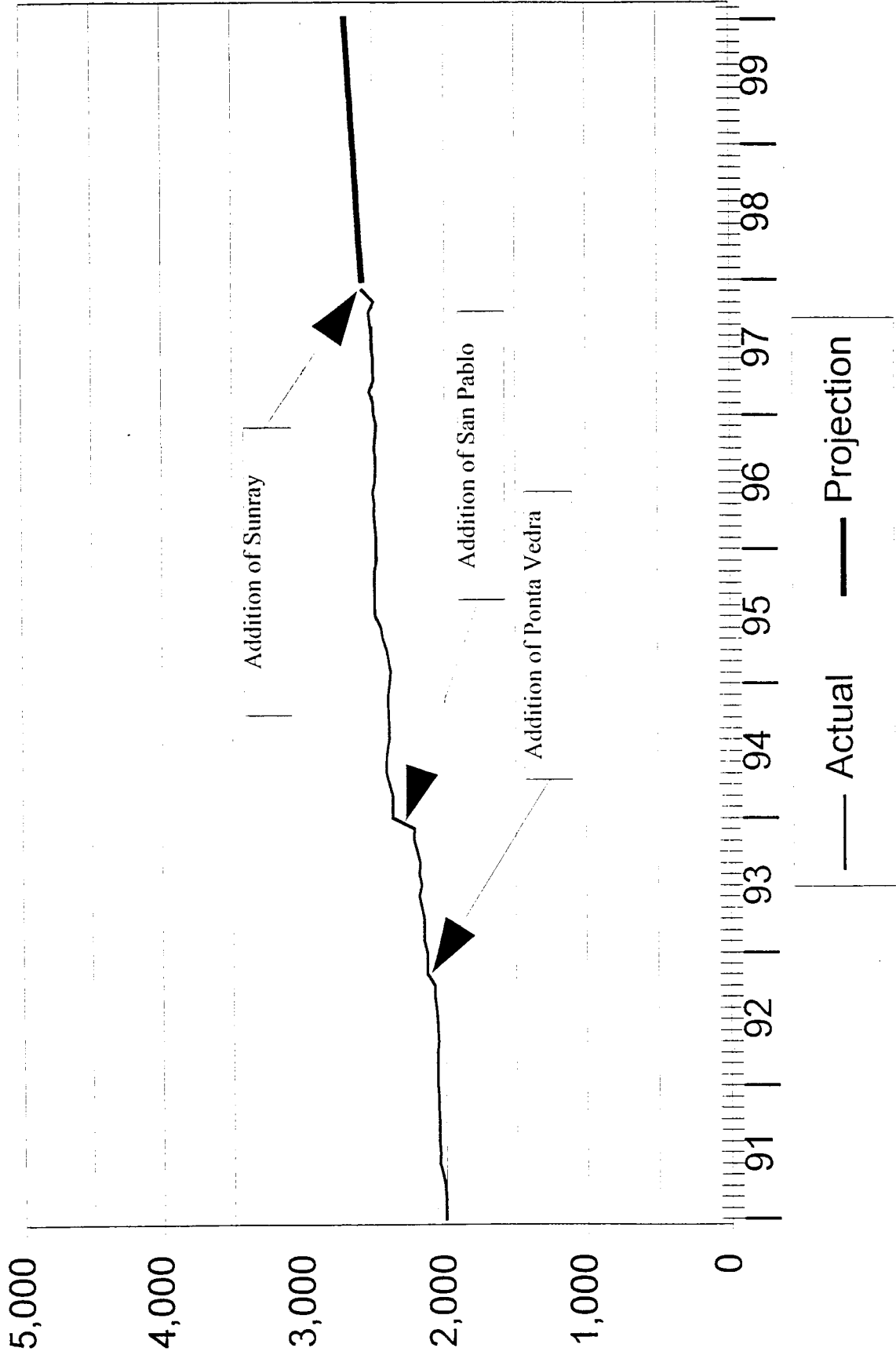


FIGURE 5

Annual Commercial Consumption

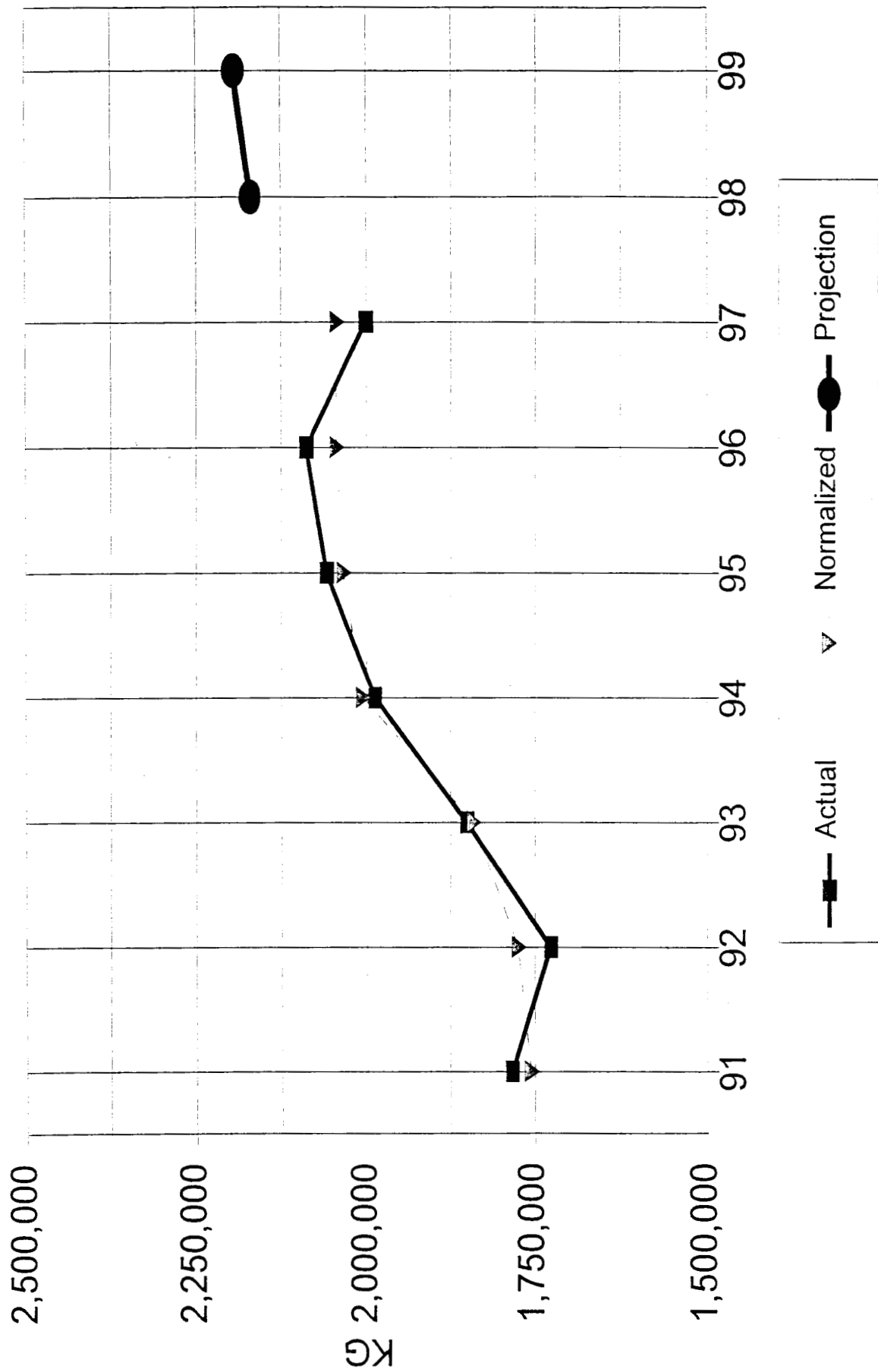
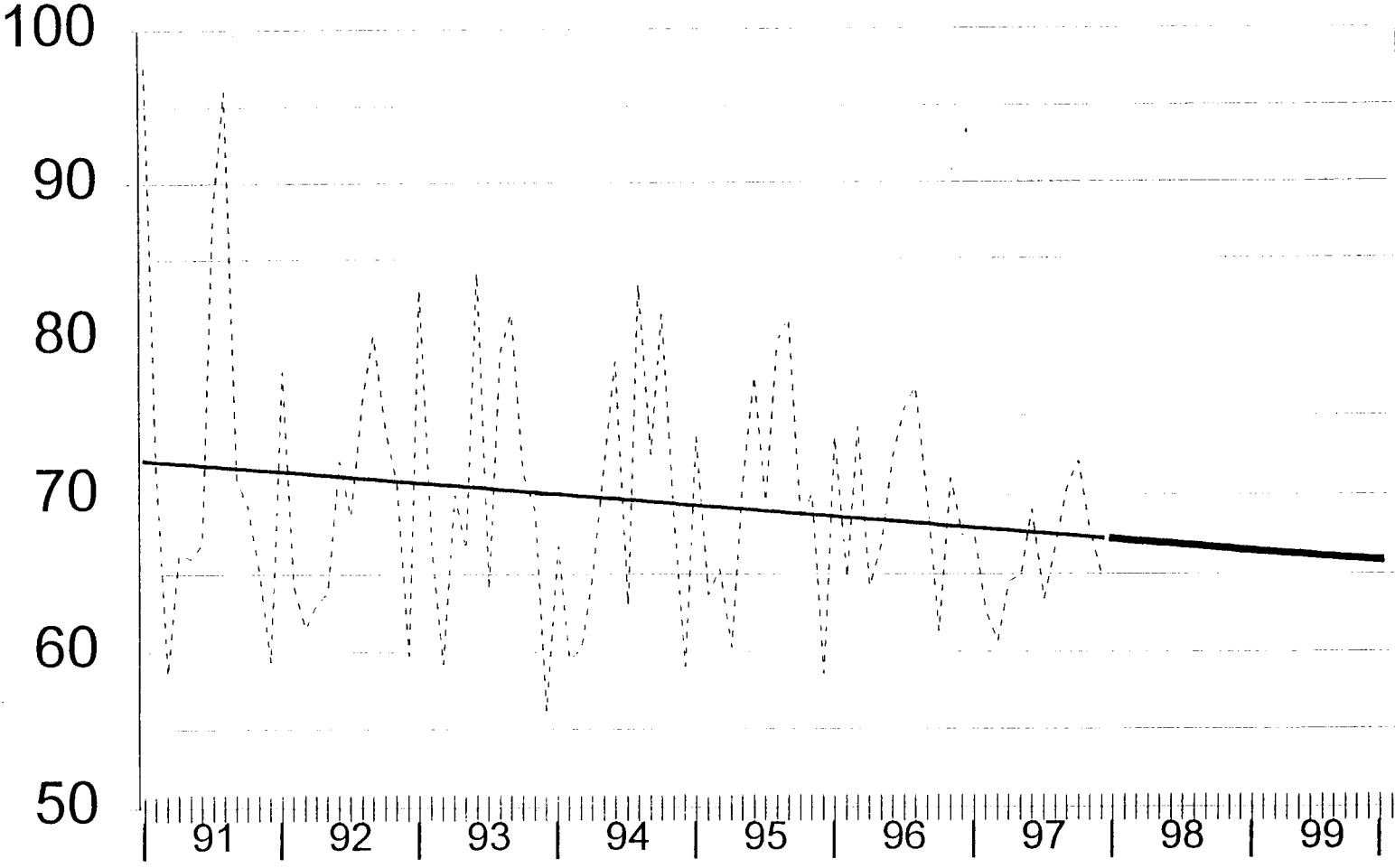


FIGURE 6

Commercial Use per Bill



Actual Trend Projected Trend

TABLE 5

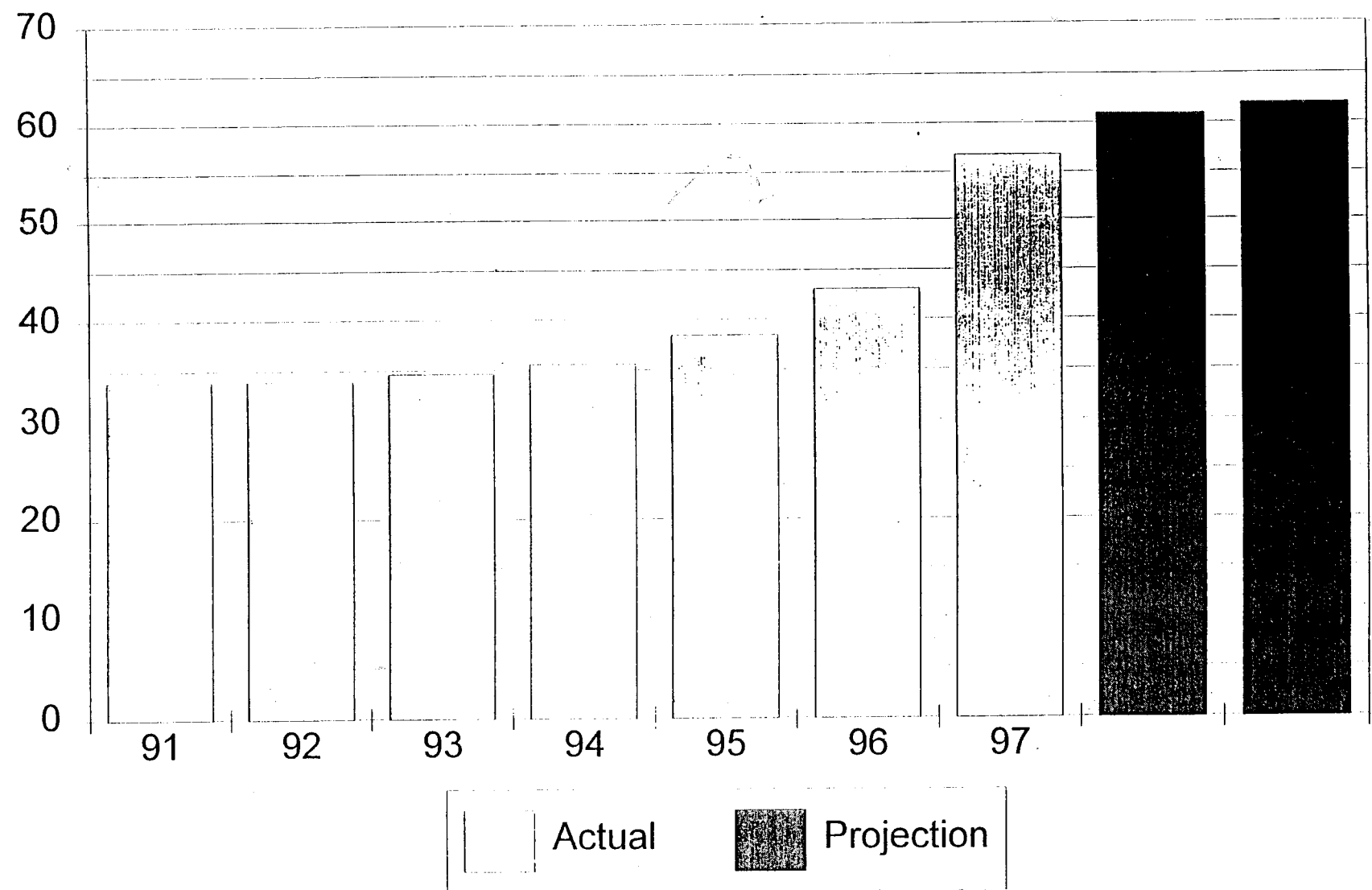
UNITED WATER FLORIDA Public Water Consumption Analysis & Projection

	Actual Consumption	Regression Estimate of Consumption	Difference Actual vs Estimate	
			Amount	Percent
1991	78,144	75,443	2,701	3.46%
1992	78,026	76,488	1,538	1.97%
1993	73,295	77,534	(4,239)	-5.78%
1994	98,330	100,650	(2,320)	-2.36%
1995	103,657	101,695	1,962	1.89%
1996	129,759	134,378	(4,619)	-3.56%
1997	140,043	135,424	4,619	3.30%
Average	100,179	100,230	(51)	-0.05%
1998	136,469			
1999	137,514			

Regression Output: Public Use vs Time & New System			
Constant		128,107	
Std Err of Y Est		5,198	
R Squared		98.06%	
No. of Observations		7	
Degrees of Freedom		3	
	Bills Renderd	Addition of Systems 94	Addition of Systems 95
X Coefficient(s)	1,045	(53,709)	(31,638)
Std Err of Coef.	3,001	14,315	7,941

FIGURE 7

Average Annual Public Customers



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FIGURE 8

Annual Public Sector Consumption

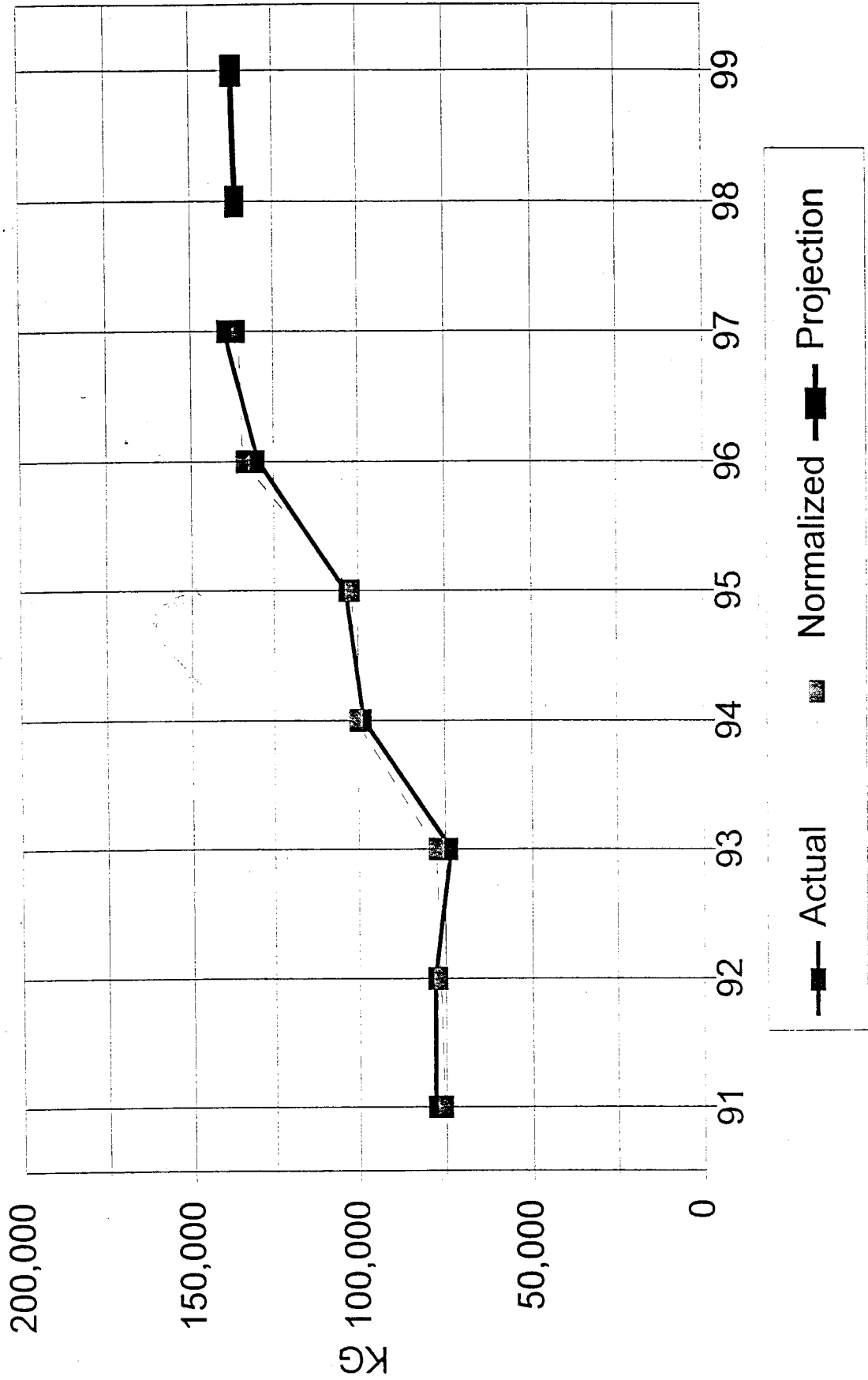


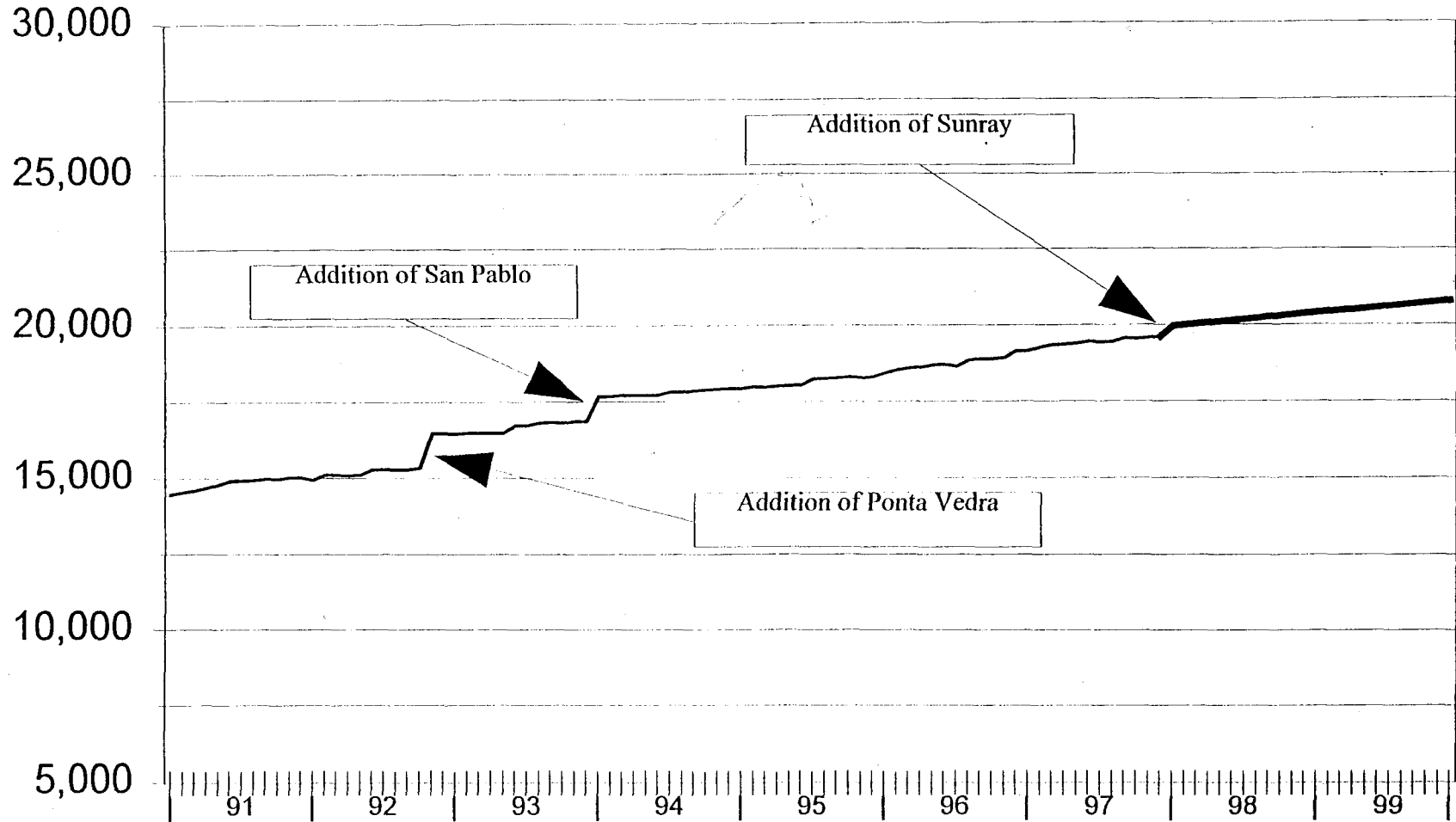
TABLE 6

UNITED WATER FLORIDA Residential Wastewater Use Analysis & Projection

	ACTUAL USE		
	Water	Wastewater	Waste / Water
1991	1,638,069	1,311,674	80.07%
1992	1,642,011	1,281,338	78.03%
1993	1,870,980	1,408,067	75.26%
1994	1,979,479	1,345,507	67.97%
1995	2,113,598	1,494,742	70.72%
1996	2,431,619	1,697,569	69.81%
1997	2,331,278	1,633,868	70.08%
Average	2,001,005	1,368,266	68.38%
	PROJECTED USE		
1998	2,500,330	1,750,231	70.00%
1999	2,589,762	1,812,834	70.00%

FIGURE 9

Residential Wastewater Customers



— Actual - - - Projection

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FIGURE 10

Residential Wastewater Use

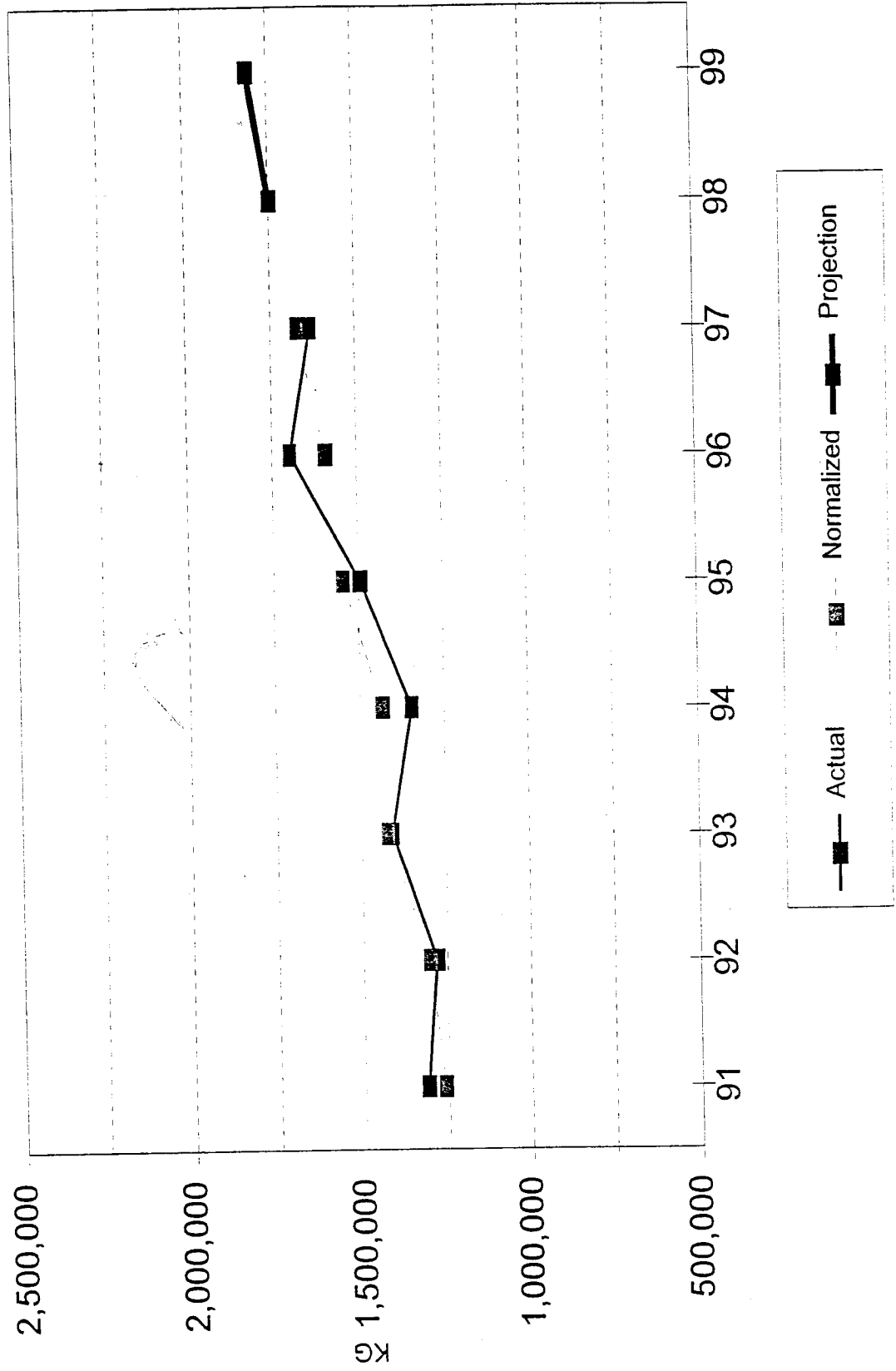


TABLE 7

UNITED WATER FLORIDA Commercial Wastewater Use Analysis & Projection

	ACTUAL USE		Wastewater / Water
	Wastewater	Water	
1991	1,695,493	1,783,155	95.08%
1992	1,764,290	1,727,600	102.12%
1993	1,856,451	1,851,766	100.25%
1994	1,987,397	1,987,569	99.99%
1995	2,070,780	2,059,072	100.57%
1996	2,088,130	2,088,893	99.96%
1997	1,947,248	2,001,108	97.31%
Average	1,915,684	1,928,452	99.34%
1998	2,105,329	2,170,442	97.00%
1999	2,129,790	2,195,660	97.00%

FIGURE 11

Commercial Wastewater Customers

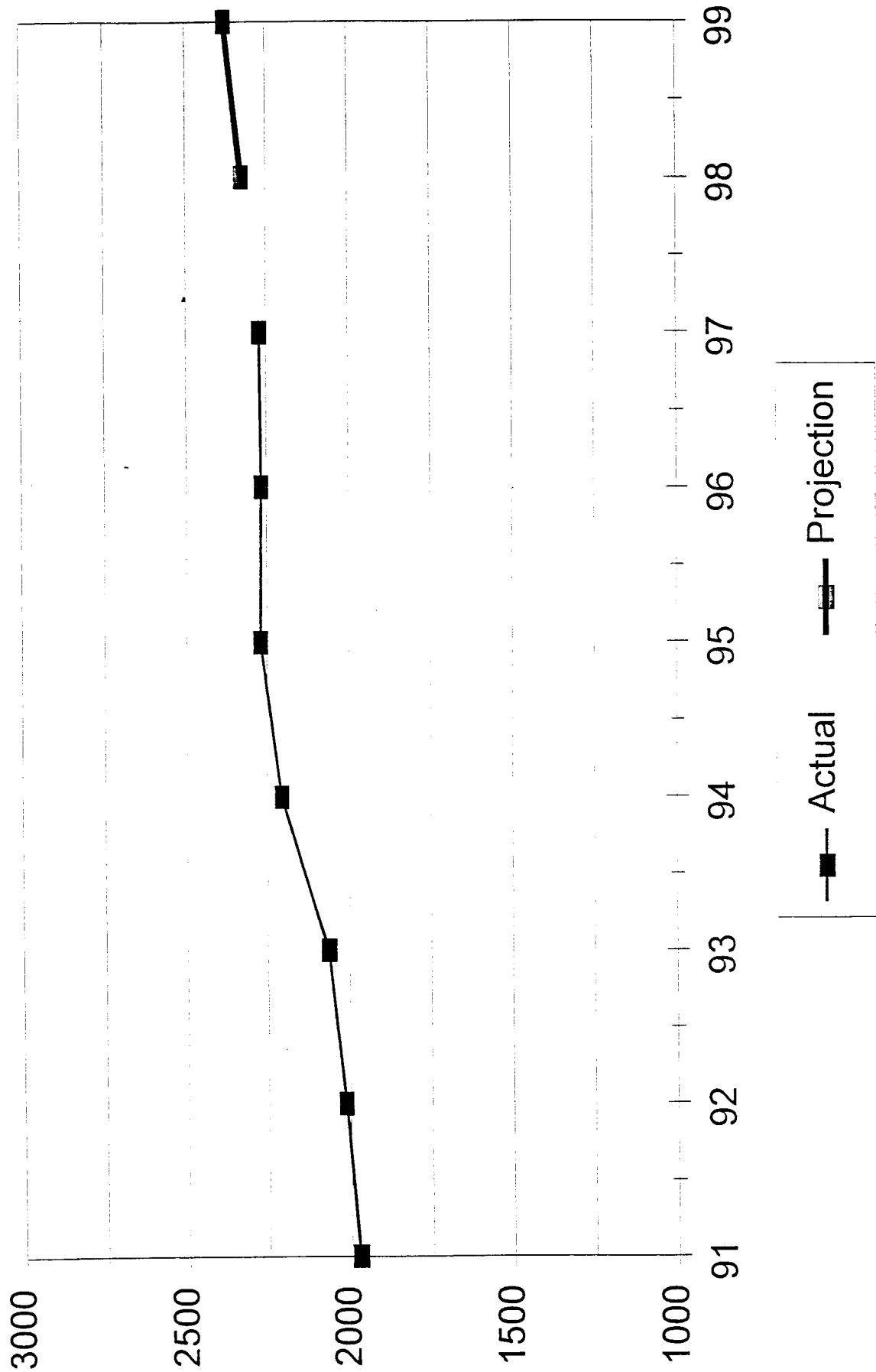


FIGURE 12

Commercial Wastewater Use

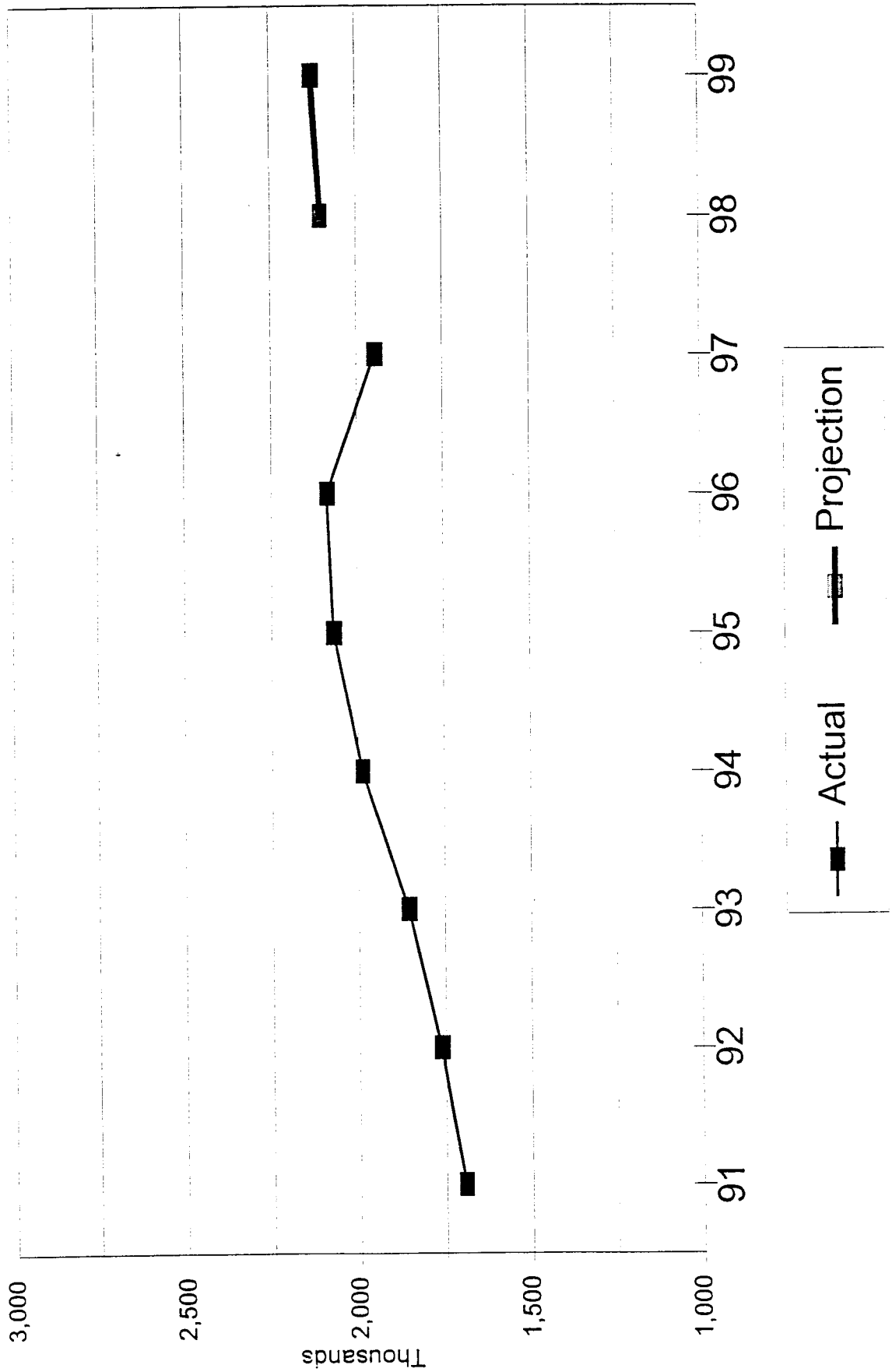


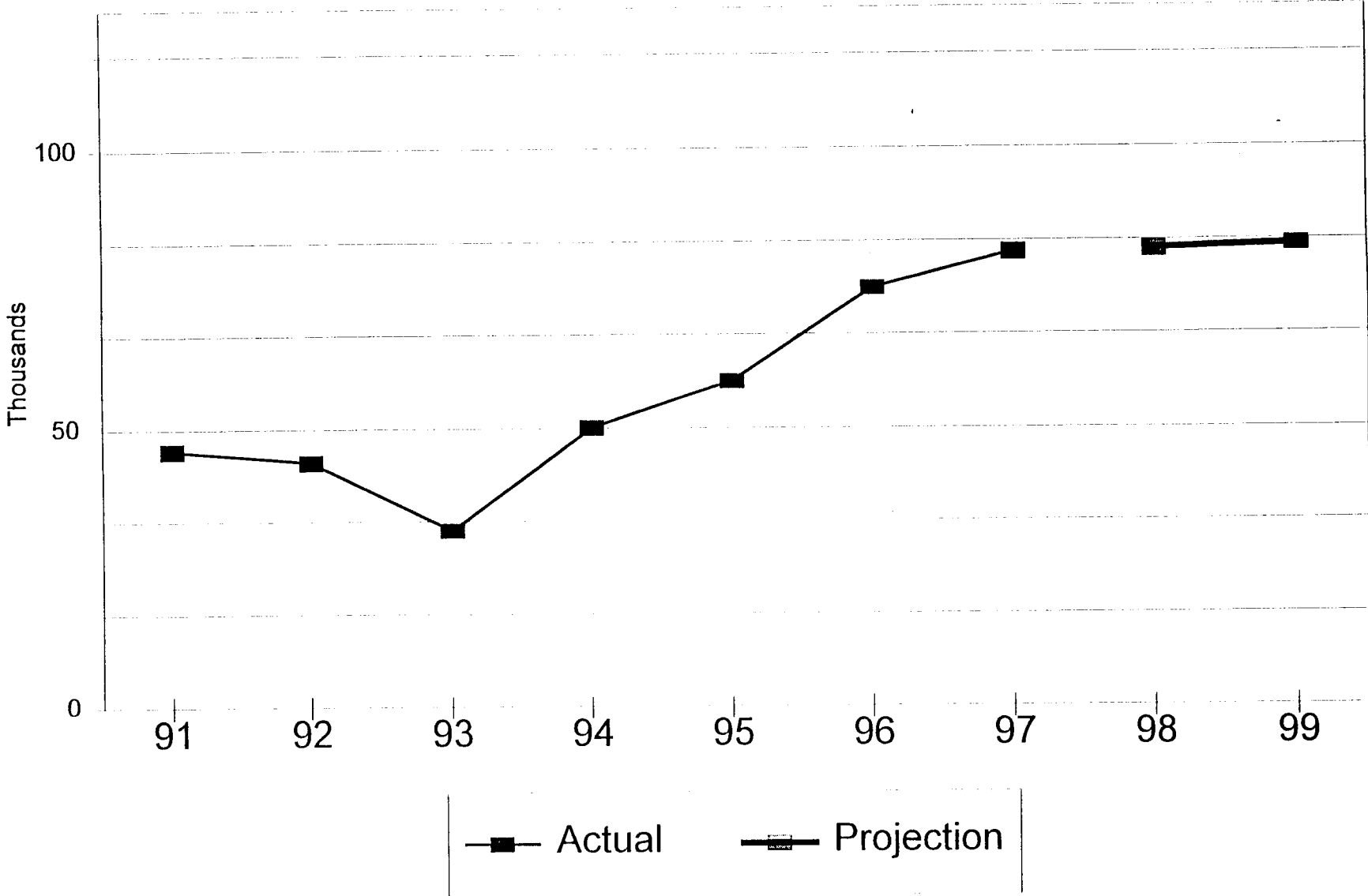
TABLE 8

UNITED WATER FLORIDA Public Wastewater Use Analysis & Projection

	ACTUAL USE		Regression Estimate
	Water	Wastewater	
1991	78,144	46,257	59.19%
1992	78,026	44,120	56.55%
1993	73,295	31,637	43.16%
1994	98,330	50,213	51.07%
1995	103,657	58,331	56.27%
1996	129,759	75,044	57.83%
1997	140,043	81,342	58.08%
Average	100,179	55,278	55.18%
1998	136,469	81,881	58.00%
1999	137,514	82,509	58.00%

FIGURE 13

Public Sector Wastewater Use



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Table 9

UNITED WATER FLORIDA Private Fire Protection

Revenues 1-5/97 at Rates in Effect at that Time

Meter Size	Meters in Service	Bills Rendered	Monthly Charge per Meter	Total Revenue
2"	0	0	\$14.50	\$0
3"	1	5	\$25.86	\$129
4"	15	75	\$38.58	\$2,894
6"	65	325	\$74.06	\$24,070
8"	83	415	\$116.65	\$48,410
10"	5	25	\$166.27	\$4,157
12"	1	5	\$236.99	\$1,185
	170	850		\$80,844

Revenues 6-12/97 at Rates in Effect at that Time

Meter Size	Meters in Service	Bills Rendered	Monthly Charge per Meter	Total Revenue
2"	0	0	\$6.91	\$0
3"	1	7	\$15.55	\$109
4"	15	105	\$27.63	\$2,901
6"	65	455	\$62.18	\$28,292
8"	83	581	\$110.52	\$64,212
10"	6	42	\$172.74	\$7,255
12"	1	7	\$248.72	\$1,741
	171	1,197		\$104,510

TOTAL REVENUES 1-12/97 at Effective Rates \$185,354

Revenues 1-12/97 at Current Rates

Meter Size	Meters in Service	Bills Rendered	Monthly Charge per Meter	Total Revenue
2"	0	0	\$6.91	\$0
3"	1	12	\$15.55	\$187
4"	15	180	\$27.63	\$4,973
6"	65	780	\$62.18	\$48,500
8"	83	996	\$110.52	\$110,078
10"	6	72	\$172.74	\$12,437
12"	1	12	\$248.72	\$2,985
	171	2,052		\$179,160

UNITED WATER FLORIDA Private Fire Protection Projection

Revenues 1-12/98 at Current Rates					
Meter Size	Meters in Service	Bills Rendered	Monthly Charge per Meter	Total Revenue	
2"	0	0	\$6.91	\$0	
3"	1	12	\$15.55	\$187	
4"	15	180	\$27.63	\$4,973	
6"	67	804	\$62.18	\$49,993	
8"	85	1,020	\$110.52	\$112,730	
10"	6	72	\$172.74	\$12,437	
12"	1	12	\$248.72	\$2,985	
175		2,100		\$183,305	

Revenues 1-12/99 at Current Rates					
Meter Size	Meters in Service	Bills Rendered	Monthly Charge per Meter	Total Revenue	
2"	0	0	\$6.91	\$0	
3"	1	12	\$15.55	\$187	
4"	16	192	\$27.63	\$5,305	
6"	69	828	\$62.18	\$51,485	
8"	87	1,044	\$110.52	\$115,383	
10"	6	72	\$172.74	\$12,437	
12"	1	12	\$248.72	\$2,985	
180		2,160		\$187,781	

Revenues 1-12/98 at Proposed Rates					
Meter Size	Meters in Service	Bills Rendered	Monthly Charge per Meter	Total Revenue	
2"	0	0	\$8.38	\$0	
3"	1	12	\$18.86	\$226	
4"	15	180	\$33.51	\$6,032	
6"	67	804	\$75.42	\$60,638	
8"	85	1020	\$134.05	\$136,731	
10"	6	72	\$209.52	\$15,085	
12"	1	12	\$301.67	\$3,620	
175		2,100		\$222,332	

Revenues 1-12/99 at Proposed Rates					
Meter Size	Meters in Service	Bills Rendered	Monthly Charge per Meter	Total Revenue	
2"	0	0	\$8.38	\$0	
3"	1	12	\$18.86	\$226	
4"	16	192	\$33.51	\$6,434	
6"	69	828	\$75.42	\$62,448	
8"	87	1,044	\$134.05	\$139,948	
10"	6	72	\$209.52	\$15,085	
12"	1	12	\$301.67	\$3,620	
180		2,160		\$227,762	

UNITED WATER FLORIDA

Analysis of 1997 Test Year Revenues at Rates in Effect During the Year

	Revenue per Books for 12 Months Ended 12/97 as per Schedule B-4	Unbilled Revenue Adjustment	Revenue per Books less Unbilled Revenue	Difference Base Bill Analysis versus Books	Revenue per Bill Analysis for 12 Months Ended 12/97 Priced at Rates in Effective at the Time	Adjustments to Bill Analysis to Match Books	Adjusted Bill Analysis for 12 Months Ended 12/97 Priced at Rates in Effective at the Time
WATER SERVICE							
METERED SALES							
Water Service							
Residential Sector	\$4,677,890		\$4,677,890	(\$3,698)	\$4,674,192	\$3,195	\$4,677,386
Commercial Sector	3,628,098		3,628,098	(95,242)	3,532,856	95,115	3,627,971
Public Sector	259,024		259,024	(35,726)	223,298	35,702	259,000
SUBTOTAL	\$8,565,012	\$0	\$8,565,012	(\$134,666)	\$8,430,346	\$134,012	\$8,564,358
FLAT RATE SERVICES							
Private Fire Protection	185,504		185,504	(150)	185,354	0	185,354
SUBTOTAL	\$185,504	\$0	\$185,504	(\$150)	\$185,354	\$0	\$185,354
OTHER REVENUES							
Miscellaneous Service Revenue	\$109,764		\$109,764		\$109,764		\$109,764
Rents form Water Property	2,052		2,052		2,052		2,052
Guarenteed Revenue Contract							
Other Water Revenue	3,529		3,529		3,529		3,529
Unbilled Revenues	214,141	(214,141)	0		0		0
SUBTOTAL	\$329,486	(\$214,141)	\$115,345	\$0	\$115,345	\$0	\$115,345
TOTAL WATER SERVICE	\$9,080,002	(\$214,141)	\$8,865,861	(\$134,816)	\$8,731,045	\$134,012	\$8,865,057
WASTEWATER SERVICE							
METERED SALES							
Wastewater Service							
Residential Sector	\$6,629,644		\$6,629,644	(\$36,190)	\$6,593,454	\$35,448	\$6,628,902
Commercial Sector	8,756,032		8,756,032	286,988	\$9,043,020	(287,150)	\$8,755,870
Public Sector	406,092		406,092	(35,486)	\$370,606	35,430	\$406,036
SUBTOTAL	\$15,791,768	\$0	\$15,791,768	\$215,311	\$16,007,079	(\$216,272)	\$15,790,807
OTHER REVENUES							
Miscellaneous Service Revenue	10,028		10,028		10,028		10,028
Guarenteed Revenue Contract							
Unbilled Revenues	573,722	(573,722)	0		0		0
SUBTOTAL	\$583,750	(\$573,722)	\$10,028	\$0	\$10,028	\$0	\$10,028
TOTAL WASTEWATER SERVICE	\$16,375,518	(\$573,722)	\$15,801,796	\$215,311	\$16,017,107	(\$216,272)	\$15,800,835
TOTAL ALL SERVICES	\$25,455,520	(\$787,863)	\$24,667,657	\$80,495	\$24,748,152	(\$82,260)	\$24,665,892

UNITED WATER FLORIDA
Analysis of 1997 Test Year Revenues at Current Rates

	Adjusted Bill Analysis for 12 Months Ended 12/97 Priced at Rates in Effective at the Time	Change in Revenue Based on Adjusted Priced at Current Rates	Adjusted Bill Analysis for 12 Months Ended 12/97 Priced at Current Rates	Revenue Associated with Normalizing Adjustments	Normalized Bill Analysis for 12 Months Ended 12/97 Priced at Current Rates	Revenue Associated with Annualizing Adjustments	Normalized & Annualized Bill Analysis for 12 Months Ended 12/97 Priced at Current Rates	Revenue for Sunray System for 1997 Priced at Current Rates	Total Revenue for 12 Months Ended 12/97 Priced at Current Rates
WATER SERVICE									
METERED SALES									
Water Service									
Residential Sector	\$4,677,386	\$261,829	\$4,939,215	\$72,631	\$5,011,846	\$53,136	\$5,064,982	\$52,915	\$5,117,896
Commercial Sector	\$3,627,971	309,670	3,937,641	56,460	3,994,101	\$18,250	\$4,012,351	\$116,046	\$4,128,397
Public Sector	\$259,000	18,483	277,483	(6,237)	271,246	\$3,266	\$274,512	\$0	\$274,512
SUBTOTAL	\$8,564,358	\$589,981	\$9,154,339	\$122,854	\$9,277,193	\$74,652	\$9,351,844	\$168,961	\$9,520,805
FLAT RATE SERVICES									
Private Fire Protection	\$185,354	(6,194)	179,160	0	179,160	2,095	181,256	\$0	181,256
SUBTOTAL	\$185,354	(\$6,194)	\$179,160	\$0	\$179,160	\$2,095	\$181,256	\$0	\$181,256
OTHER REVENUES									
Miscellaneous Service Revenue	\$109,764		\$109,764		\$109,764		\$109,764	\$1,029	\$110,793
Rents form Water Property	\$2,052		2,052		\$2,052		\$2,052		\$2,052
Guarenteed Revenue Contract								\$40,410	\$40,410
Other Water Revenue	\$3,529		3,529		\$3,529		\$3,529		\$3,529
Unbilled Revenues	\$0		0		\$0		\$0		\$0
SUBTOTAL	\$115,345	\$0	\$115,345	\$0	\$115,345	\$0	\$115,345	\$41,439	\$156,784
TOTAL WATER SERVICE	\$8,865,057	\$583,788	\$9,448,844	\$122,854	\$9,571,698	\$76,747	\$9,648,445	\$210,400	\$9,858,845
WASTEWATER SERVICE									
METERED SALES									
Wastewater Service									
Residential Sector	\$6,628,902	\$339,566	\$6,968,468	141,227	\$7,109,695	\$99,347	\$7,209,042	\$128,782	\$7,337,824
Commercial Sector	\$8,755,870	780,201	\$9,536,071	163,397	\$9,699,468	\$47,510	\$9,746,978	\$111,104	\$9,858,083
Public Sector	\$406,036	31,616	\$437,652	(11,116)	\$426,536	\$6,714	\$433,250	\$2,270	\$433,250
SUBTOTAL	\$15,790,807	\$1,151,383	\$16,942,191	\$293,508	\$17,235,698	\$153,572	\$17,389,270	\$242,156	\$17,629,156
OTHER REVENUES									
Miscellaneous Service Revenue	\$10,028		\$10,028		10,028		10,028	702	10,730
Guarenteed Revenue Contract								52,005	52,005
Unbilled Revenues	\$0		\$0		0		0		0
SUBTOTAL	\$10,028	\$0	\$10,028	\$0	\$10,028	\$0	\$10,028	\$52,707	\$62,735
TOTAL WASTEWATER SERVICE	\$15,800,835	\$1,151,383	\$16,952,219	\$293,508	\$17,245,726	\$153,572	\$17,399,298	\$294,863	\$17,691,891
TOTAL ALL SERVICES	\$24,665,892	\$1,735,171	\$26,401,063	\$416,361	\$26,817,424	\$230,319	\$27,047,743	\$505,263	\$27,550,736

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UNITED WATER FLORIDA

Analysis of 1998 and 1999 Revenues at Current Rates

	Total Revenue for 12 Months Ended 12/97 Priced at Current Rates	Revenues Due to Growth in Customers During 1998	Projected Revenue for 12 Months Ended 12/98 Priced at Current Rates	Revenue Associated with Annualizing Adjustments	Normalized & Annualized Revenue for 12 Months Ended 12/98 Priced at Current Rates	Revenues Due to Growth in Customers During 1999	Projected Revenue for 12 Months Ended 12/99 Priced at Current Rates	Revenue Associated with Annualizing Adjustments	Normalized & Annualized Revenue for 12 Months Ended 12/99 Priced at Current Rates
WATER SERVICE									
METERED SALES									
Water Service									
Residential Sector	\$5,117,896	\$157,105	\$5,275,002	\$86,369	\$5,361,370	\$75,904	\$5,437,274	\$58,174	\$5,495,448
Commercial Sector	\$4,128,397	\$68,017	4,196,414	51,084	4,247,499	\$43,764	4,291,263	\$21,874	\$4,313,137
Public Sector	\$274,512	\$291	274,802	1,731	276,533	\$2,289	278,822	\$1,053	\$279,875
SUBTOTAL	\$9,520,805	\$225,414	\$9,746,219	\$139,183	\$9,885,402	\$121,957	\$10,007,359	\$81,101	\$10,088,460
FLAT RATE SERVICES									
Private Fire Protection	\$181,256	\$2,049	183,305	1,397	184,702	3,080	187,781	1,739	189,520
SUBTOTAL	\$181,256	\$2,049	\$183,305	\$1,397	\$184,702	\$3,080	\$187,781	\$1,739	\$189,520
OTHER REVENUES									
Miscellaneous Service Revenue	\$110,793	\$3,486	\$114,279	1,743	116,022	\$2,454	\$118,476	1,227	119,703
Rents form Water Property	\$2,052		2,052		2,052		\$2,052		2,052
Guarenteed Revenue Contract	\$40,410		40,410		40,410		\$40,410		40,410
Other Water Revenue	\$3,529		3,529		3,529		\$3,529		3,529
Unbilled Revenues	\$0		0		0		\$0		0
SUBTOTAL	\$156,784	\$3,486	\$160,270	\$1,743	\$162,013	\$2,454	\$164,467	\$1,227	\$165,694
TOTAL WATER SERVICE	\$9,858,845	\$230,949	\$10,089,794	\$142,323	\$10,232,117	\$127,491	\$10,359,608	\$84,066	\$10,443,674
WASTEWATER SERVICE									
METERED SALES									
Wastewater Service									
Residential Sector	\$7,337,824	\$124,673	\$7,462,496	\$176,434	7,638,930	\$89,960	\$7,728,891	\$78,756	7,807,646
Commercial Sector	\$9,858,083	\$317,056	10,175,138	\$59,211	10,234,349	\$89,071	10,323,420	\$59,013	10,382,433
Public Sector	\$433,250	\$9,937	443,187	\$8,578	451,765	\$1,253	453,019	\$1,538	454,557
SUBTOTAL	\$17,629,156	\$451,665	\$18,080,821	\$244,223	18,325,045	\$180,285	\$18,505,329	\$139,307	\$18,644,636
OTHER REVENUES									
Miscellaneous Service Revenue	\$10,730	338	11,068	169	11,236	238	11,474	119	11,593
Guarenteed Revenue Contract	\$52,005		52,000		52,000		52,000		52,000
Unbilled Revenues			0		0				0
SUBTOTAL	\$62,735	\$338	\$63,068	\$169	\$63,236	\$238	\$63,474	\$119	\$63,507
TOTAL WASTEWATER SERVICE	\$17,691,891	\$452,003	\$18,143,889	\$244,392	\$18,388,281	\$180,522	\$18,568,803	\$139,426	\$18,708,229
TOTAL ALL SERVICES	\$27,550,736	\$682,952	\$28,233,683	\$386,715	\$28,620,398	\$308,013	\$28,928,411	\$223,492	\$29,151,903

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UNITED WATER FLORIDA

Analysis of 1998 and 1999 Revenues at Current Rates

	Revenue for 12 Months Ended 12/98 Priced at Current Rates	Revenue for 12 Months Ended 12/98 Priced at Proposed Rates	Proposed Revenue Increase for 12 Months Ended 12/98	Percent Revenue Increase for 12 Months Ended 12/98	Revenue for 12 Months Ended 12/99 Priced at Current Rates	Revenue for 12 Months Ended 12/99 Priced at Proposed Rates	Proposed Revenue Increase for 12 Months Ended 12/99	Percent Revenue Increase for 12 Months Ended 12/99
WATER SERVICE								
METERED SALES								
Water Service								
Residential Sector	\$5,361,370	\$6,589,727	\$1,228,356	22.91%	\$5,495,448	\$6,676,608	\$1,181,160	21.49%
Commercial Sector	\$4,247,499	\$5,159,897	\$912,399	21.48%	\$4,313,137	5,238,216	\$925,079	21.45%
Public Sector	\$276,533	\$336,304	\$59,771	21.61%	\$279,875	340,168	\$60,293	21.54%
SUBTOTAL	\$9,885,402	\$12,085,928	\$2,200,526	22.26%	\$10,088,460	\$12,254,992	\$2,166,532	21.48%
FLAT RATE SERVICES								
Private Fire Protection	\$184,702	222,332	\$37,631	20.37%	\$189,520	227,762	\$38,242	20.18%
SUBTOTAL	\$184,702	\$222,332	\$37,631	20.37%	\$189,520	\$227,762	\$38,242	20.18%
OTHER REVENUES								
Miscellaneous Service Revenue	\$116,022	116,022	\$0	0.00%	\$119,703	\$119,703	\$0	0.00%
Rents form Water Property	\$2,052	\$2,052	\$0	0.00%	\$2,052	\$2,052	\$0	0.00%
Guarenteed Revenue Contract	\$40,410	\$40,410	\$0	0.00%	\$40,410	\$40,410	\$0	0.00%
Other Water Revenue	\$3,529	\$3,529	\$0	0.00%	\$3,529	\$3,529	\$0	0.00%
Unbilled Revenues	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
SUBTOTAL	\$162,013	\$162,013	\$0	0.00%	\$165,694	\$165,694	\$0	0.00%
TOTAL WATER SERVICE	\$10,232,117	\$12,470,273	\$2,238,156	21.87%	\$10,443,674	\$12,648,448	\$2,204,774	21.11%
WASTEWATER SERVICE								
METERED SALES								
Wastewater Service								
Residential Sector	\$7,638,930	\$8,894,632	\$1,255,702	16.44%	\$7,807,646	\$9,097,739	\$1,290,092	16.52%
Commercial Sector	\$10,234,349	12,116,051	\$1,881,701	18.39%	\$10,382,433	\$12,085,040	\$1,702,607	16.40%
Public Sector	\$451,765	525,740	\$73,975	16.37%	\$454,557	\$528,997	\$74,441	16.38%
SUBTOTAL	\$18,325,045	\$21,536,423	\$3,211,378	17.52%	\$18,644,636	\$21,711,776	\$3,067,140	16.45%
OTHER REVENUES								
Miscellaneous Service Revenue	\$11,236	11,236	\$0	0.00%	\$11,593	\$11,593	\$0	0.00%
Guarenteed Revenue Contract	\$52,000	52,000	\$0	0.00%	\$52,000	\$52,000	\$0	0.00%
Unbilled Revenues	\$0	0	\$0	0.00%	\$0	\$0	\$0	0.00%
SUBTOTAL	\$63,236	\$63,236	\$0	0.00%	\$63,593	\$63,593	\$0	0.00%
TOTAL WASTEWATER SERVICE	\$18,388,281	\$21,599,660	\$3,211,378	17.46%	\$18,708,229	\$21,775,369	\$3,067,140	16.39%
TOTAL ALL SERVICES	\$28,620,398	\$34,069,933	\$5,449,535	19.04%	\$29,151,903	\$34,423,817	\$5,271,914	18.08%

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TABLE 15

UNITED WATER DELAWARE
Historical, Current & Proposed Rate Schedules

WATER SERVICE RATES						
<i>Rate Schedule RW(1)-Residential Service</i>						
METER SIZE	RATES	RATES	RATES	PROPOSED RATES		
	1/1-5/18/97	5/19-12/2/97	12/3-12/31/97	CHARGE	% INCREASE	
5/8"	\$15.93	\$17.38	\$17.39	\$21.09	21.28%	
3/4"	\$22.33	\$25.15	\$25.16	\$30.52	21.30%	
1"	\$35.10	\$44.61	\$44.63	\$54.13	21.29%	
1 1/2"	\$79.81	\$100.37	\$100.43	\$121.81	21.29%	
2"	\$156.51	\$178.43	\$178.54	\$216.55	21.29%	
Rate/1000 G.	\$1.11	\$1.35	\$1.36	\$1.65	21.32%	
Rate/100CF	\$0.83	\$1.01	\$1.01	\$1.23	21.78%	
<i>Rate Schedule GW(1)-General Service</i>						
5/8"	\$7.40	\$8.08	\$8.08	\$9.66	19.55%	
3/4"	\$9.53	\$11.68	\$11.69	\$14.04	20.10%	
1"	\$13.78	\$20.72	\$20.74	\$25.01	20.59%	
1 1/2"	\$28.71	\$46.63	\$46.66	\$56.45	20.98%	
2"	\$54.27	\$82.89	\$82.94	\$100.45	21.11%	
3"	\$143.72	\$186.56	\$186.68	\$226.29	21.22%	
4"	\$369.55	\$331.58	\$331.78	\$402.27	21.25%	
6"	\$416.40	\$746.15	\$746.60	\$905.39	21.27%	
8"	\$4,638.54	\$1,326.20	\$1,327.01	\$1,609.53	21.29%	
10"		\$2,072.86	\$2,074.11	\$2,515.69	21.29%	
12"		\$2,984.86	\$2,986.40	\$3,622.20	21.29%	
Rate/1000 G.	\$1.11	\$1.35	\$1.36	\$1.65	21.32%	
Rate/100CF	\$0.83	\$1.01	\$1.01	\$1.23	21.78%	
WASTEWATER SERVICE RATES						
<i>Rate Schedule RS(1)-Residential Service</i>						
METER SIZE	RATES	RATES	RATES	PROPOSED RATES		
	1/1-5/18/97	5/19-12/2/97	12/3-12/31/97	CHARGE	% INCREASE	
5/8"	\$27.75	\$33.98	\$34.01	\$39.70	16.73%	
3/4"	\$27.75	\$33.98	\$34.01	\$39.70	16.73%	
1"	\$27.75	\$33.98	\$34.01	\$39.70	16.73%	
1 1/2"	\$27.75	\$33.98	\$34.01	\$39.70	16.73%	
Unmetered	\$88.64	\$108.55	\$108.63	\$126.63	16.57%	
Rate/1000 G.	\$3.02	\$3.34	\$3.34	\$3.89	16.47%	
Rate/100CF	\$2.26	\$2.50	\$2.50	\$2.91	16.40%	
<i>Rate Schedule GS(1)-General Service</i>						
5/8"	\$10.55	\$12.91	\$12.92	\$15.13	17.11%	
3/4"	\$14.59	\$18.68	\$18.69	\$21.85	16.91%	
1"	\$23.44	\$33.14	\$33.16	\$38.71	16.74%	
1 1/2"	\$53.54	\$74.56	\$74.61	\$87.01	16.62%	
2"	\$105.14	\$132.55	\$132.64	\$154.62	16.57%	
3"	\$285.80	\$298.32	\$298.53	\$347.91	16.54%	
4"	\$741.66	\$530.10	\$530.57	\$618.18	16.51%	
6"	\$836.23	\$1,193.12	\$1,193.95	\$1,391.03	16.51%	
8"	\$9,360.35	\$2,120.65	\$2,122.13	\$2,472.36	16.50%	
Unmetered	\$30.81	\$37.73	\$37.76	\$43.99	16.50%	
Rate/1000 G.	\$3.02	\$4.01	\$4.01	\$4.67	16.46%	
Rate/100CF	\$2.26	\$3.00	\$3.00	\$3.49	16.33%	
<i>Rate Schedule G2(1)-General Service: Jacksonville University</i>						
3"	\$285.80	\$298.32	\$298.53	\$347.91	16.54%	
4"	\$741.66	\$530.10	\$530.57	\$618.18	16.51%	
6"	\$836.23	\$1,193.12	\$1,193.95	\$1,391.03	16.51%	
Rate/1000 G.	\$3.75	\$4.13	\$4.13	\$4.81	16.46%	
Rate/100CF	\$2.82	\$3.09	\$3.09	\$3.60	16.44%	

Detailed Bill Analyses

Florida Public Service Commission

Company: United Water Florida
Docket No.: 980214-WS
Test Year Ended: December 31, 1997
Water [X] or Sewer [X]
Customer Class: All
Meter Size: All

Schedule: G-42
Page 1 of 28
Preparer: F. Gradilone

Explanation: The following Tables are the detailed bill analyses supporting the revenue analysis in the filing

**UNITED WATER FLORIDA
WATER BILL ANALYSIS FOR PERIOD 1-5/97 PRICED AT RATES EFFECTIVE AT THAT TIME**

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
1	2	2	5/8"	M	G	105	1,091	\$7.40	\$1.11	\$777	\$1,211	\$1,988
1	2	3	3/4"	M	G	8	130	\$9.53	\$1.11	\$76	\$144	\$221
1	2	4	1"	M	G	53	1,943	\$13.78	\$1.11	\$730	\$2,157	\$2,887
1	2	6	1 1/2"	M	G	80	5,978	\$28.71	\$1.11	\$2,297	\$6,636	\$8,932
1	2	7	2"	M	G	99	13,595	\$54.27	\$1.11	\$5,373	\$15,090	\$20,463
1	2	9	3"	M	G	12	1,387	\$143.72	\$1.11	\$1,725	\$1,540	\$3,264
1	2	A	4"	M	G	4	3,157	\$369.55	\$1.11	\$1,478	\$3,504	\$4,982
1	4	4	1"	M	G	4	42	\$13.78	\$1.11	\$55	\$47	\$102
1	5	6	1 1/2"	M	G	40	705	\$28.71	\$1.11	\$1,148	\$783	\$1,931
1	5	7	2"	M	G	68	3,128	\$54.27	\$1.11	\$3,690	\$3,472	\$7,162
1	5	B	6"	M	G	4	4,261	\$416.40	\$1.11	\$1,666	\$4,730	\$6,395
11	2	2	5/8"	M	F	3,041	32,813	\$7.40	\$0.83	\$22,503	\$27,235	\$49,738
11	2	3	3/4"	M	F	486	16,762	\$9.53	\$0.83	\$4,632	\$13,912	\$18,544
11	2	4	1"	M	F	1,423	60,865	\$13.78	\$0.83	\$19,609	\$50,518	\$70,127
11	2	6	1 1/2"	M	F	949	67,846	\$28.71	\$0.83	\$27,246	\$56,312	\$83,558
11	2	7	2"	M	F	1,039	184,099	\$54.27	\$0.83	\$56,387	\$152,802	\$209,189
11	2	9	3"	M	F	126	59,381	\$143.72	\$0.83	\$18,109	\$49,286	\$67,395
11	2	A	4"	M	F	42	31,983	\$369.55	\$0.83	\$15,621	\$28,648	\$42,067
11	4	2	5/8"	M	F	53	486	\$7.40	\$0.83	\$392	\$403	\$796
11	4	4	1"	M	F	15	1,220	\$13.78	\$0.83	\$207	\$1,013	\$1,219
11	4	6	1 1/2"	M	F	24	1,493	\$28.71	\$0.83	\$689	\$1,239	\$1,928
11	4	7	2"	M	F	99	28,729	\$54.27	\$0.83	\$5,373	\$23,845	\$29,218
11	4	9	3"	M	F	30	20,345	\$143.72	\$0.83	\$4,312	\$16,886	\$21,198
11	4	A	4"	M	F	18	11,301	\$369.55	\$0.83	\$6,652	\$9,380	\$18,032
11	4	B	6"	M	F	4	9,080	\$416.40	\$0.83	\$1,666	\$7,536	\$9,202
11	5	2	5/8"	M	F	98	1,234	\$7.40	\$0.83	\$725	\$1,024	\$1,749
11	5	3	3/4"	M	F	61	2,137	\$9.53	\$0.83	\$581	\$1,774	\$2,355
11	5	4	1"	M	F	543	21,177	\$13.78	\$0.83	\$7,483	\$17,577	\$25,059
11	5	6	1 1/2"	M	F	1,601	105,195	\$28.71	\$0.83	\$45,965	\$87,312	\$133,277
11	5	7	2"	M	F	852	115,866	\$54.27	\$0.83	\$46,238	\$96,169	\$142,407
11	5	9	3"	M	F	109	80,831	\$143.72	\$0.83	\$15,665	\$67,090	\$82,755
11	5	A	4"	M	F	76	90,755	\$369.55	\$0.83	\$28,086	\$75,327	\$103,412
11	5	B	6"	M	F	20	23,852	\$416.40	\$0.83	\$8,328	\$19,797	\$28,125
29	1	2	5/8"	Q	F	32,646	845,991	\$15.93	\$0.83	\$520,051	\$702,173	\$1,222,223
29	1	3	3/4"	Q	F	2,279	61,642	\$22.33	\$0.83	\$50,890	\$51,163	\$102,053
29	1	4	1"	Q	F	566	29,349	\$35.10	\$0.83	\$19,867	\$24,360	\$44,226
29	1	6	1 1/2"	Q	F	11	953	\$79.81	\$0.83	\$878	\$791	\$1,669
29	2	2	5/8"	Q	F	21	345	\$15.93	\$0.83	\$335	\$286	\$621
36	1	2	5/8"	Q	G	3,221	71,896	\$15.93	\$1.11	\$51,311	\$79,805	\$131,115
36	1	3	3/4"	Q	G	151	4,408	\$22.33	\$1.11	\$3,372	\$4,893	\$8,265
36	1	4	1"	Q	G	294	12,124	\$35.10	\$1.11	\$10,319	\$13,458	\$23,777
36	1	6	1 1/2"	Q	G	15	1,328	\$79.81	\$1.11	\$1,197	\$1,474	\$2,671
36	1	7	2"	Q	G	1	100	\$156.51	\$1.11	\$157	\$111	\$268

TOTAL						50,391	2,031,003			1,013,758	1,720,809	2,734,567
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SUBTOTALS BY CUSTOMER CLASS		BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
RESIDENTIAL		39,184	1,027,791			658,041	878,226	1,536,267
COMMERCIAL		7,488	481,375			176,797	407,180	583,976
APARTMENTS		3,472	449,141			159,575	375,053	534,629
COMMERCIAL		10,960	930,516			336,372	782,233	1,118,605
PUBLIC		247	72,696			19,345	60,349	79,694
TOTAL		50,391	2,031,003			1,013,758	1,720,809	2,734,567

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UNITED WATER FLORIDA
WATER BILL ANALYSIS FOR PERIOD 5-12/97 PRICED AT RATES EFFECTIVE AS OF 5/19/97

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
1	2	2	5/8"	M	G	180	1,885	\$8.08	\$1.35	\$1,454	\$2,545	\$3,999
1	2	3	3/4"	M	G	15	95	\$11.68	\$1.35	\$175	\$128	\$303
1	2	4	1"	M	G	103	5,514	\$20.72	\$1.35	\$2,134	\$7,444	\$9,578
1	2	6	1 1/2"	M	G	160	16,778	\$46.63	\$1.35	\$7,461	\$22,650	\$30,111
1	2	7	2"	M	G	189	34,531	\$82.89	\$1.35	\$15,666	\$46,617	\$62,283
1	2	9	3"	M	G	24	3,300	\$186.56	\$1.35	\$4,477	\$4,455	\$8,932
1	2	A	4"	M	G	8	7,650	\$331.58	\$1.35	\$2,653	\$10,328	\$12,980
1	4	4	1"	M	G	8	51	\$20.72	\$1.35	\$166	\$69	\$235
1	5	6	1 1/2"	M	G	80	1,474	\$46.63	\$1.35	\$3,730	\$1,990	\$5,720
1	5	7	2"	M	G	136	6,986	\$82.89	\$1.35	\$11,273	\$9,431	\$20,704
1	5	B	6"	M	G	7	7,870	\$746.15	\$1.35	\$5,223	\$10,625	\$15,848
11	2	2	5/8"	M	F	5,191	57,664	\$8.08	\$1.01	\$41,943	\$58,241	\$100,184
11	2	3	3/4"	M	F	906	16,154	\$11.68	\$1.01	\$10,582	\$16,316	\$26,898
11	2	4	1"	M	F	2,439	108,409	\$20.72	\$1.01	\$50,536	\$109,493	\$160,029
11	2	6	1 1/2"	M	F	1,546	140,042	\$46.63	\$1.01	\$72,090	\$141,442	\$213,532
11	2	7	2"	M	F	1,717	309,068	\$82.89	\$1.01	\$142,322	\$312,159	\$454,481
11	2	9	3"	M	F	209	109,099	\$186.56	\$1.01	\$38,991	\$110,190	\$149,181
11	2	A	4"	M	F	71	53,782	\$331.58	\$1.01	\$23,542	\$54,320	\$77,862
11	4	2	5/8"	M	F	104	1,079	\$8.08	\$1.01	\$840	\$1,090	\$1,930
11	4	4	1"	M	F	30	2,199	\$20.72	\$1.01	\$622	\$2,221	\$2,843
11	4	6	1 1/2"	M	F	48	2,615	\$46.63	\$1.01	\$2,238	\$2,641	\$4,879
11	4	7	2"	M	F	177	38,455	\$82.89	\$1.01	\$14,672	\$38,840	\$53,511
11	4	9	3"	M	F	54	35,685	\$186.56	\$1.01	\$10,074	\$36,042	\$46,116
11	4	A	4"	M	F	30	24,806	\$331.58	\$1.01	\$9,947	\$25,054	\$35,001
11	4	B	6"	M	F	8	28,536	\$746.15	\$1.01	\$5,969	\$28,821	\$34,791
11	5	2	5/8"	M	F	176	1,617	\$8.08	\$1.01	\$1,422	\$1,633	\$3,055
11	5	3	3/4"	M	F	107	1,965	\$11.68	\$1.01	\$1,250	\$1,985	\$3,234
11	5	4	1"	M	F	1,041	39,844	\$20.72	\$1.01	\$21,570	\$40,242	\$61,812
11	5	6	1 1/2"	M	F	2,550	189,495	\$46.63	\$1.01	\$118,907	\$191,390	\$310,296
11	5	7	2"	M	F	1,450	201,532	\$82.89	\$1.01	\$120,191	\$203,547	\$323,738
11	5	9	3"	M	F	203	152,248	\$186.56	\$1.01	\$37,872	\$153,770	\$191,642
11	5	A	4"	M	F	120	168,560	\$331.58	\$1.01	\$39,790	\$170,246	\$210,035
11	5	B	6"	M	F	28	30,629	\$746.15	\$1.01	\$20,892	\$30,935	\$51,827
29	1	2	5/8"	Q	F	52,315	1,449,647	\$17.38	\$1.01	\$909,235	\$1,464,143	\$2,373,378
29	1	3	3/4"	Q	F	3,627	124,848	\$25.15	\$1.01	\$91,219	\$126,096	\$217,316
29	1	4	1"	Q	F	1,357	83,206	\$44.61	\$1.01	\$60,536	\$84,038	\$144,574
29	1	6	1 1/2"	Q	F	33	3,741	\$100.37	\$1.01	\$3,312	\$3,778	\$7,091
29	2	2	5/8"	Q	F	39	417	\$17.38	\$1.01	\$678	\$421	\$1,099
36	1	2	5/8"	Q	G	5,410	128,321	\$17.38	\$1.35	\$94,026	\$173,233	\$267,259
36	1	3	3/4"	Q	G	377	13,457	\$25.15	\$1.35	\$9,482	\$18,167	\$27,649
36	1	4	1"	Q	G	836	39,221	\$44.61	\$1.35	\$37,294	\$52,948	\$90,242
36	1	6	1 1/2"	Q	G	45	6,183	\$100.37	\$1.35	\$4,517	\$8,347	\$12,864
36	1	7	2"	Q	G	3	157	\$178.43	\$1.35	\$535	\$212	\$747
TOTAL						83,157	3,648,815			2,051,507	3,778,284	5,829,791
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
RESIDENTIAL						64,003	1,848,781			1,210,155	1,930,964	3,141,119
COMMERCIAL APARTMENTS						12,797	864,388			414,705	896,748	1,311,453
COMMERCIAL						5,898	802,220			382,118	815,794	1,197,913
PUBLIC						18,695	1,666,608			796,824	1,712,542	2,509,366
TOTAL						459	133,426			44,528	134,778	179,306
TOTAL						83,157	3,648,815			2,051,507	3,778,284	5,829,791

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UNITED WATER FLORIDA
WATER BILL ANALYSIS FOR PERIOD 1-12/97 PRICED AT RATES EFFECTIVE AT THAT TIME

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
1	2	2	5/8"	M	G	285	2,976			2,231	3,756	5,987
1	2	3	3/4"	M	G	23	225			251	273	524
1	2	4	1"	M	G	156	7,457			2,865	9,601	12,465
1	2	6	1 1/2"	M	G	240	22,756			9,758	29,286	39,043
1	2	7	2"	M	G	288	48,126			21,039	61,707	82,746
1	2	9	3"	M	G	36	4,687			6,202	5,995	12,197
1	2	A	4"	M	G	12	10,807			4,131	13,832	17,963
1	4	4	1"	M	G	12	93			221	115	336
1	5	6	1 1/2"	M	G	120	2,179			4,879	2,772	7,651
1	5	7	2"	M	G	204	10,114			14,963	12,903	27,867
1	5	B	6"	M	G	11	12,131			6,889	15,354	22,243
11	2	2	5/8"	M	F	8,232	90,477			64,447	85,475	149,922
11	2	3	3/4"	M	F	1,392	32,916			15,214	30,228	45,442
11	2	4	1"	M	F	3,862	169,274			70,145	160,011	230,156
11	2	6	1 1/2"	M	F	2,495	207,888			99,336	197,755	297,090
11	2	7	2"	M	F	2,756	493,167			198,709	464,961	663,670
11	2	9	3"	M	F	335	168,480			57,100	159,476	216,576
11	2	A	4"	M	F	113	85,765			39,063	80,866	119,929
11	4	2	5/8"	M	F	157	1,565			1,233	1,493	2,726
11	4	4	1"	M	F	45	3,419			828	3,234	4,062
11	4	6	1 1/2"	M	F	72	4,108			2,927	3,880	6,808
11	4	7	2"	M	F	276	67,184			20,044	62,685	82,729
11	4	9	3"	M	F	84	56,030			14,386	52,928	67,314
11	4	A	4"	M	F	48	36,107			16,599	34,434	51,033
11	4	B	6"	M	F	12	37,616			7,635	36,358	43,993
11	5	2	5/8"	M	F	274	2,851			2,147	2,657	4,805
11	5	3	3/4"	M	F	168	4,102			1,831	3,758	5,589
11	5	4	1"	M	F	1,584	61,021			29,052	57,819	86,871
11	5	6	1 1/2"	M	F	4,151	294,690			164,871	278,702	443,573
11	5	7	2"	M	F	2,302	317,398			166,429	299,716	466,145
11	5	9	3"	M	F	312	233,079			53,537	220,860	274,397
11	5	A	4"	M	F	196	259,315			67,875	245,572	313,448
11	5	B	6"	M	F	48	54,481			29,220	50,732	79,953
29	1	2	5/8"	Q	F	84,961	2,295,638			1,429,285	2,166,316	3,595,601
29	1	3	3/4"	Q	F	5,906	186,490			142,109	177,259	319,368
29	1	4	1"	Q	F	1,923	112,555			80,402	108,398	188,800
29	1	6	1 1/2"	Q	F	44	4,694			4,190	4,569	8,760
29	2	2	5/8"	Q	F	60	762			1,012	708	1,720
36	1	2	5/8"	Q	G	8,631	200,217			145,336	253,038	398,374
36	1	3	3/4"	Q	G	528	17,865			12,853	23,060	35,913
36	1	4	1"	Q	G	1,130	51,345			47,613	66,406	114,019
36	1	6	1 1/2"	Q	G	60	7,511			5,714	9,821	15,535
36	1	7	2"	Q	G	4	257			692	323	1,015
TOTAL						133,548	5,679,818			3,065,265	5,499,093	8,564,358
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
						103,187	2,876,572			1,868,196	2,809,190	4,677,386
						20,285	1,345,763			591,502	1,303,928	1,895,430
						9,370	1,251,361			541,694	1,190,848	1,732,542
						29,655	2,597,124			1,133,196	2,494,776	3,627,971
						706	206,122			63,873	195,127	259,000
						TOTAL	133,548	5,679,818		3,065,265	5,499,093	8,564,358

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UNITED WATER FLORIDA

WATER BILL ANALYSIS FOR PERIOD 1-12/97 PRICED AT CURRENT RATES

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
1	2	2	5/8"	M	G	285	2,976	\$8.08	\$1.36	\$2,303	\$4,047	6,350
1	2	3	3/4"	M	G	23	225	\$11.69	\$1.36	\$269	\$306	575
1	2	4	1"	M	G	156	7,457	\$20.74	\$1.36	\$3,235	\$10,142	13,377
1	2	6	1 1/2"	M	G	240	22,756	\$46.66	\$1.36	\$11,198	\$30,948	42,147
1	2	7	2"	M	G	288	48,126	\$82.94	\$1.36	\$23,887	\$65,451	89,338
1	2	9	3"	M	G	36	4,687	\$186.68	\$1.36	\$6,720	\$6,374	13,095
1	2	A	4"	M	G	12	10,807	\$331.78	\$1.36	\$3,981	\$14,698	18,679
1	4	4	1"	M	G	12	93	\$20.74	\$1.36	\$249	\$126	375
1	5	6	1 1/2"	M	G	120	2,179	\$46.66	\$1.36	\$5,599	\$2,963	8,563
1	5	7	2"	M	G	204	10,114	\$82.94	\$1.36	\$16,920	\$13,755	30,675
1	5	B	6"	M	G	11	12,131	\$746.60	\$1.36	\$8,213	\$16,498	24,711
11	2	2	5/8"	M	F	8,232	90,477	\$8.08	\$1.01	\$66,515	\$91,382	157,896
11	2	3	3/4"	M	F	1,392	32,916	\$11.69	\$1.01	\$16,272	\$33,245	49,518
11	2	4	1"	M	F	3,862	169,274	\$20.74	\$1.01	\$80,098	\$170,967	251,065
11	2	6	1 1/2"	M	F	2,495	207,888	\$46.66	\$1.01	\$116,417	\$209,967	326,384
11	2	7	2"	M	F	2,756	493,167	\$82.94	\$1.01	\$228,583	\$498,099	726,681
11	2	9	3"	M	F	335	168,480	\$186.68	\$1.01	\$62,538	\$170,165	232,703
11	2	A	4"	M	F	113	85,765	\$331.78	\$1.01	\$37,491	\$86,623	124,114
11	4	2	5/8"	M	F	157	1,565	\$8.08	\$1.01	\$1,269	\$1,581	2,849
11	4	4	1"	M	F	45	3,419	\$20.74	\$1.01	\$933	\$3,453	4,386
11	4	6	1 1/2"	M	F	72	4,108	\$48.66	\$1.01	\$3,360	\$4,149	7,509
11	4	7	2"	M	F	276	67,184	\$82.94	\$1.01	\$22,891	\$67,856	90,747
11	4	9	3"	M	F	84	56,030	\$186.68	\$1.01	\$15,681	\$56,590	72,271
11	4	A	4"	M	F	48	36,107	\$331.78	\$1.01	\$15,925	\$36,468	52,394
11	4	B	6"	M	F	12	37,616	\$746.60	\$1.01	\$8,959	\$37,992	46,951
11	5	2	5/8"	M	F	274	2,851	\$8.08	\$1.01	\$2,214	\$2,880	5,093
11	5	3	3/4"	M	F	168	4,102	\$11.69	\$1.01	\$1,964	\$4,143	6,107
11	5	4	1"	M	F	1,584	61,021	\$20.74	\$1.01	\$32,852	\$61,631	94,483
11	5	6	1 1/2"	M	F	4,151	294,690	\$46.66	\$1.01	\$193,686	\$297,637	491,323
11	5	7	2"	M	F	2,302	317,398	\$82.94	\$1.01	\$190,928	\$320,572	511,500
11	5	9	3"	M	F	312	233,079	\$186.68	\$1.01	\$58,244	\$235,410	293,654
11	5	A	4"	M	F	196	259,315	\$331.78	\$1.01	\$65,029	\$261,908	326,937
11	5	B	6"	M	F	48	54,481	\$746.60	\$1.01	\$35,837	\$55,026	90,863
29	1	2	5/8"	Q	F	84,961	2,295,638	\$17.39	\$1.01	\$1,477,472	\$2,318,594	3,796,066
29	1	3	3/4"	Q	F	5,906	186,490	\$25.16	\$1.01	\$148,595	\$188,355	336,950
29	1	4	1"	Q	F	1,923	112,555	\$44.63	\$1.01	\$85,823	\$113,681	199,504
29	1	6	1 1/2"	Q	F	44	4,694	\$100.43	\$1.01	\$4,419	\$4,741	9,160
29	2	2	5/8"	Q	F	60	762	\$17.39	\$1.01	\$1,043	\$770	1,813
36	1	2	5/8"	Q	G	8,631	200,217	\$17.39	\$1.36	\$150,093	\$272,295	422,388
36	1	3	3/4"	Q	G	528	17,865	\$25.16	\$1.36	\$13,284	\$24,296	37,581
36	1	4	1"	Q	G	1,130	51,345	\$44.63	\$1.36	\$50,432	\$69,829	120,261
36	1	6	1 1/2"	Q	G	60	7,511	\$100.43	\$1.36	\$6,026	\$10,215	16,241
36	1	7	2"	Q	G	4	257	\$178.54	\$1.36	\$714	\$350	1,064
TOTAL						133,548	5,679,818			3,278,162	5,876,177	9,154,339
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
RESIDENTIAL						103,187	2,876,572			1,936,859	3,002,356	4,939,215
COMMERCIAL						20,285	1,345,763			660,551	1,393,183	2,053,733
APARTMENTS						9,370	1,251,361			611,485	1,272,423	1,883,908
COMMERCIAL						29,655	2,597,124			1,272,036	2,665,606	3,937,641
PUBLIC						706	206,122			69,267	208,216	277,483
TOTAL						133,548	5,679,818			3,278,162	5,876,177	9,154,339

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UNITED WATER FLORIDA

WATER: NORMALIZED BILL ANALYSIS FOR PERIOD 1-12/97 PRICED AT CURRENT RATES

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUE	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
1	2	2	5/8"	M	G	285	2,976	8.08	1.36	\$2,303	\$4,047	6,350
1	2	3	3/4"	M	G	23	225	11.69	1.36	\$269	\$306	575
1	2	4	1"	M	G	156	7,457	20.74	1.36	\$3,235	\$10,142	13,377
1	2	6	1 1/2"	M	G	240	22,756	46.66	1.36	\$11,198	\$30,948	42,147
1	2	7	2"	M	G	288	52,061	82.94	1.36	\$23,887	\$70,802	94,689
1	2	9	3"	M	G	36	4,687	186.68	1.36	\$6,720	\$6,374	13,095
1	2	A	4"	M	G	12	10,807	331.78	1.36	\$3,981	\$14,698	18,679
1	4	4	1"	M	G	12	90	20.74	1.36	\$249	\$123	372
1	5	6	1 1/2"	M	G	120	2,179	48.66	1.36	\$5,599	\$2,963	8,563
1	5	7	2"	M	G	204	10,114	82.94	1.36	\$16,920	\$13,755	30,675
1	5	B	6"	M	G	11	12,131	746.60	1.36	\$8,213	\$16,498	24,711
11	2	2	5/8"	M	F	8,232	90,477	8.08	1.01	\$66,515	\$91,382	157,896
11	2	3	3/4"	M	F	1,392	32,916	11.69	1.01	\$16,272	\$33,245	49,518
11	2	4	1"	M	F	3,862	169,274	20.74	1.01	\$80,098	\$170,967	251,065
11	2	6	1 1/2"	M	F	2,495	207,888	46.66	1.01	\$116,417	\$209,967	326,384
11	2	7	2"	M	F	2,756	543,770	82.94	1.01	\$228,583	\$549,208	777,790
11	2	9	3"	M	F	335	168,480	186.68	1.01	\$62,538	\$170,165	232,703
11	2	A	4"	M	F	113	85,765	331.78	1.01	\$37,491	\$86,623	124,114
11	4	2	5/8"	M	F	157	1,565	8.08	1.01	\$1,269	\$1,581	2,849
11	4	4	1"	M	F	45	3,419	20.74	1.01	\$933	\$3,453	4,386
11	4	6	1 1/2"	M	F	72	4,108	46.66	1.01	\$3,360	\$4,149	7,509
11	4	7	2"	M	F	276	61,012	82.94	1.01	\$22,891	\$61,622	84,514
11	4	9	3"	M	F	84	56,030	186.68	1.01	\$15,681	\$56,590	72,271
11	4	A	4"	M	F	48	36,107	331.78	1.01	\$15,925	\$36,468	52,394
11	4	B	6"	M	F	12	37,616	746.60	1.01	\$8,959	\$37,992	46,951
11	5	2	5/8"	M	F	274	2,851	8.08	1.01	\$2,214	\$2,880	5,093
11	5	3	3/4"	M	F	168	4,102	11.69	1.01	\$1,964	\$4,143	6,107
11	5	4	1"	M	F	1,584	61,021	20.74	1.01	\$32,852	\$61,631	94,483
11	5	6	1 1/2"	M	F	4,151	294,690	46.66	1.01	\$193,686	\$297,637	491,323
11	5	7	2"	M	F	2,302	317,398	82.94	1.01	\$190,928	\$320,572	511,500
11	5	9	3"	M	F	312	233,079	186.68	1.01	\$58,244	\$235,410	293,654
11	5	A	4"	M	F	196	259,315	331.78	1.01	\$65,029	\$261,908	326,937
11	5	B	6"	M	F	48	54,481	746.60	1.01	\$35,837	\$55,026	90,863
29	1	2	5/8"	Q	F	84,961	2,358,520	17.39	1.01	\$1,477,472	\$2,382,106	3,859,577
29	1	3	3/4"	Q	F	5,906	186,490	25.16	1.01	\$148,595	\$188,355	336,950
29	1	4	1"	Q	F	1,923	112,555	44.63	1.01	\$85,823	\$113,681	199,504
29	1	6	1 1/2"	Q	F	44	4,694	100.43	1.01	\$4,419	\$4,741	9,160
29	2	2	5/8"	Q	F	60	762	17.39	1.01	\$1,043	\$770	1,813
36	1	2	5/8"	Q	G	8,631	206,923	17.39	1.36	\$150,093	\$281,415	431,508
36	1	3	3/4"	Q	G	528	17,865	25.16	1.36	\$13,284	\$24,296	37,581
36	1	4	1"	Q	G	1,130	51,345	44.63	1.36	\$50,432	\$69,829	120,261
36	1	6	1 1/2"	Q	G	60	7,511	100.43	1.36	\$6,026	\$10,215	16,241
36	1	7	2"	Q	G	4	257	178.54	1.36	\$714	\$350	1,064
TOTAL						133,548	5,797,769			3,278,162	5,999,031	9,277,193
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
						103,187	2,946,160			1,936,859	3,074,987	5,011,846
						20,285	1,400,301			660,551	1,449,643	2,110,193
						9,370	1,251,361			611,485	1,272,423	1,883,908
						29,655	2,651,662			1,272,036	2,722,066	3,994,101
						706	199,947			69,267	201,978	271,246
						TOTAL	133,548	5,797,769		3,278,162	5,999,031	9,277,193

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UNITED WATER FLORIDA
1998 BASE REVENUE PROJECTION

Residential Sector: 1998 Revenue Analysis

FIXED CHARGES	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	3065	90.70%	96,657	17.39		1,680,865		1,680,865
3/4"	211	6.24%	6,645	25.16		167,188		167,188
1"	100	2.96%	3,153	44.63		140,718		140,718
1 1/2"	3	0.10%	107	100.43		10,746		10,746
2"	0	0.00%	4	176.54		714		714
TOTAL	3,379		106,566			2,000,232		2,000,232
COMMODITY CHARGES								
USE AS BILLED				USE				
Gallons	21,094		283,901		1.36		386,105	386,105
CCF	197,805		2,860,064		1.01		2,888,665	2,888,665
TOTAL			3,143,965					3,274,770
TOTAL REVENUE								
Gallons	21,094	12.48%	283,901					
Gallons	147,958	87.52%	2,139,328					
TOTAL	169,052		2,423,229					5,275,002

Commercial Sector: 1998 Revenue Analysis

FIXED CHARGES	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8" Q	1	0.30%	81	17.39		1,061		1,061
5/8"	207	42.11%	8,724	\$8.08		70,490		70,490
3/4"	34	7.00%	1,449	\$11.69		16,939		16,939
1"	98	19.87%	4,116	\$20.74		85,366		85,366
1 1/2"	67	13.52%	2,802	\$46.66		130,741		130,741
2"	74	15.05%	3,118	\$82.94		258,607		258,607
3"	9	1.83%	380	\$186.68		70,938		70,938
4"	3	0.62%	128	\$331.78		42,468		42,468
TOTAL	492		20,778			676,610		676,610
COMMODITY CHARGES								
USE AS BILLED				USE				
Gallons	6,274		107,243		\$1.36		145,850	145,850
CCF	80,690		1,379,260		\$1.01		1,393,053	1,393,053
TOTAL			1,486,502					1,538,902
TOTAL REVENUE								
Gallons	6,274	9.42%	107,243					
Gallons	60,356	90.58%	1,031,686					
TOTAL	66,630		1,138,929					2,215,512

Public Sector: 1998 Revenue Analysis

FIXED CHARGES	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	5	22.24%	162	8.08		1,309		1,309
1"	2	8.07%	59	20.74		1,224		1,224
1 1/2"	2	10.20%	74	46.66		3,453		3,453
2"	9	39.09%	285	82.94		23,638		23,638
3"	3	11.90%	87	186.68		16,241		16,241
4"	2	6.80%	50	331.78		16,589		16,589
6"	0	1.70%	12	746.60		8,959		8,959
TOTAL	24		729			71,413		71,413
COMMODITY CHARGES								
USE AS BILLED				USE				
Gallons	1		91		1.36		124	124
CCF	1,397		201,254		1.01		203,266	203,266
TOTAL			201,345					203,390
TOTAL REVENUE								
Gallons	1	0.06%	91					
Gallons	1,045	99.94%	150,538					
TOTAL	1,045		150,629					274,302

Apartment Sector: 1998 Revenue Analysis

FIXED CHARGES	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	7	2.92%	281	8.08		\$2,270		2,270
3/4"	4	1.79%	172	11.69		\$2,011		2,011
1"	39	16.91%	1,623	20.74		\$33,661		33,661
1 1/2"	104	45.58%	4,375	46.66		\$204,137		204,137
2"	61	26.74%	2,567	82.94		\$212,907		212,907
3"	8	3.33%	320	186.68		\$59,738		59,738
4"	5	2.09%	201	331.78		\$66,688		66,688
6"	1	0.63%	60	746.60		\$44,796		44,796
TOTAL	228		9,599			626,208		626,208
COMMODITY CHARGES								
USE AS BILLED				USE				
Gallons	1,579		26,003		1.36		35,364	35,364
CCF	79,330		1,306,267		1.01		1,319,330	1,319,330
TOTAL			1,332,270				1,354,694	1,354,694
TOTAL REVENUE								
Gallons	1,579	2.59%	26,003					
Gallons	59,339	97.41%	977,088					
TOTAL	60,918		1,003,091					1,980,902

**UNITED WATER FLORIDA
1998 ANNUALIZED REVENUE PROJECTION**

Residential Sector: 1998 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	1533	90.70%	98,190	\$17.39		1,707,524		1,707,524
3/4"	105	6.24%	9,750	\$25.16		169,830		169,830
1"	50	2.96%	3,203	\$44.63		142,950		142,950
1 1/2"	2	0.10%	109	\$100.43		10,947		10,947
2"	0	0.00%	4	\$178.54		714		714
TOTAL	1,690		108,256			2,031,965		2,031,965
COMMODITY CHARGES			USE AS BILLED		USE			TOTAL
Gallons	10,547		294,448		1.36		400,449	400,449
CCF	98,902		2,958,967		1.01		2,988,556	2,988,556
TOTAL			3,253,414					3,389,005
TOTAL REVENUE								
Gallons	10,547	12.48%	294,448					
Gallons	73,979	87.52%	2,213,307					
TOTAL	84,526		2,507,755					5,420,970

Commercial Sector: 1998 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	1	0.30%	62	\$17.39		1,078		1,078
5/8"	104	42.11%	8,828	\$8.08		71,330		71,330
3/4"	17	7.00%	1,466	\$11.69		17,138		17,138
1"	49	19.87%	4,165	\$20.74		86,382		86,382
1 1/2"	33	13.52%	2,835	\$46.66		132,281		132,281
2"	37	15.05%	3,155	\$82.94		261,676		261,676
3"	5	1.83%	385	\$186.68		71,872		71,872
4"	2	0.62%	130	\$331.78		43,131		43,131
TOTAL	246		10,670			684,888		684,888
COMMODITY CHARGES			USE AS BILLED		USE			TOTAL
Gallons	1,272		108,515		1.36		147,580	147,580
CCF	16,363		1,395,623		1.01		1,409,579	1,409,579
TOTAL			1,504,138					1,557,159
TOTAL REVENUE								
Gallons	1,272	9.42%	108,515					
Gallons	12,239	90.58%	1,043,926					
TOTAL	13,512		1,152,441					2,242,047

Public Sector: 1998 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	3	22.24%	165	\$8.08		1,333		1,333
1"	1	8.07%	60	\$20.74		1,244		1,244
1 1/2"	1	10.20%	75	\$46.66		3,499		3,499
2"	5	39.09%	290	\$82.94		24,053		24,053
3"	1	11.90%	89	\$186.68		16,428		16,428
4"	1	6.80%	51	\$331.78		16,921		16,921
6"	0	1.70%	12	\$746.60		8,959		8,959
TOTAL	12		741			72,438		72,438
COMMODITY CHARGES			USE AS BILLED		USE			TOTAL
Gallons	0		91		1.36		124	124
CCF	698		201,952		1.01		203,972	203,972
TOTAL			202,043					204,095
TOTAL REVENUE								
Gallons	0	0.06%	91					
Gallons	522	99.94%	151,060					
TOTAL	523		151,151					276,533

Apartment Sector: 1998 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	3	2.92%	284	\$8.08		\$2,295		2,295
3/4"	2	1.79%	174	\$11.69		\$2,034		2,034
1"	19	16.91%	1,642	\$20.74		\$34,055		34,055
1 1/2"	52	45.58%	4,427	\$46.66		\$206,564		206,564
2"	30	26.74%	2,597	\$82.94		\$215,395		215,395
3"	4	3.33%	324	\$186.68		\$60,484		60,484
4"	2	2.09%	203	\$331.78		\$67,351		67,351
6"	1	0.63%	61	\$746.60		\$45,543		45,543
TOTAL	114		9,712			633,721		633,721
COMMODITY CHARGES			USE AS BILLED		USE			TOTAL
Gallons	310		26,313		1.36		35,786	35,786
CCF	15,582		1,321,849		1.01		1,335,067	1,335,067
TOTAL			1,348,162				1,370,853	1,370,853
TOTAL REVENUE								
Gallons	310	2.59%	26,313					
Gallons	11,655	97.41%	988,743					
TOTAL	11,965		1,015,056					2,004,575

UNITED WATER FLORIDA
1998 @ PROPOSED RATES

Residential Sector: 1998 Revenue Analysis

21.29% Increase

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	2,099,385	96,657	\$21.09	2,038,496		2,038,496
3/4"	167,597	6,645	\$30.52	202,805		202,805
1"	144,252	3,153	\$54.13	170,672		170,672
1 1/2"	11,721	107	\$121.81	13,034		13,034
2"	273	4	\$216.55	866		866
TOTAL		106,566		2,425,873		2,425,873
COMMODITY CHARGES						
USE AS BILLED		USE				
Gallons		283,901	\$1.65		468,436	468,436
CCF		2,860,064	\$1.23		3,517,879	3,517,879
TOTAL		3,143,965				3,986,315
TOTAL REVENUE						6,412,189
Gallons		283,901				
Gallons		2,139,328				
TOTAL		2,423,229				

Commercial Sector: 1998 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8" Q		61	\$21.09	1,286		1,286
5/8"	75,807	8,724	\$9.66	84,274		84,274
3/4"	26,377	1,449	\$14.04	20,344		20,344
1"	142,319	4,116	\$25.01	102,941		102,941
1 1/2"	189,182	2,802	\$56.45	158,173		158,173
2"	486,939	3,118	\$100.45	313,203		313,203
3"	138,755	380	\$226.29	85,990		85,990
4"	79,550	128	\$402.27	51,491		51,491
TOTAL		20,778		817,702		817,702
COMMODITY CHARGES						
USE AS BILLED		USE				
Gallons		107,243	\$1.65		176,950	176,950
CCF		1,379,260	\$1.23		1,696,490	1,696,490
TOTAL		1,486,502				1,873,440
TOTAL REVENUE						2,691,142
Gallons		107,243				
Gallons		1,031,686				
TOTAL		1,138,929				

Public Sector: 1998 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	1,179	162	\$9.66	1,565		1,565
1"	2,575	59	\$25.01	1,476		1,476
1 1/2"	3,185	74	\$56.45	4,177		4,177
2"	45,956	285	\$100.45	28,628		28,628
3"	42,203	87	\$226.29	19,687		19,687
4"	27,197	50	\$402.27	20,114		20,114
6"	28,333	12	\$905.39	10,865		10,865
TOTAL		729		86,511		86,511
COMMODITY CHARGES						
USE AS BILLED		USE				
Gallons		91	\$1.65		150	150
CCF		201,254	\$1.23		247,542	247,542
TOTAL		201,345				247,692
TOTAL REVENUE						334,203
Gallons		91				
Gallons		150,538				
TOTAL		150,629				

Apartment Sector: 1998 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	ADJ 2 RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	2,271	281	\$9.66	\$2,714		2,714
3/4"	3,267	172	\$14.04	\$2,415		2,415
1"	48,598	1,623	\$25.01	\$40,591		40,591
1 1/2"	237,010	4,375	\$56.45	\$246,969		246,969
2"	263,522	2,567	\$100.45	\$257,855		257,855
3"	185,628	320	\$226.29	\$72,413		72,413
4"	206,523	201	\$402.27	\$80,856		80,856
6"	56,271	60	\$905.39	\$54,323		54,323
TOTAL		9,599		758,137		758,137
COMMODITY CHARGES			(0.68)			
USE AS BILLED		USE				
Gallons		26,003	\$1.65		42,905	42,905
CCF		1,306,267	\$1.23		1,606,709	1,606,709
TOTAL		1,332,270			1,649,614	1,649,614
TOTAL REVENUE						2,407,751
Gallons		26,003				
Gallons		977,088				
TOTAL		1,003,091				

UNITED WATER FLORIDA
1998 ANNUALIZED @ PROPOSED RATES

Residential Sector: 1998 Revenue Analysis

21.29% Increase

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	98,190	\$21.09		2,070,827		2,070,827
3/4"	8,750	\$30.52		266,010		266,010
1"	3,203	\$54.13		173,378		173,378
1 1/2"	109	\$121.81		13,277		13,277
2"	4	\$216.55		866		866
TOTAL	108,256			2,464,359		2,464,359
COMMODITY CHARGES						
USE AS BILLED						
Gallons	294,448		\$1.65		485,838	485,838
CCF	2,958,967		\$1.23		3,639,529	3,639,529
TOTAL	3,253,414				4,125,368	4,125,368
TOTAL REVENUE						
Gallons	294,448					
Gallons	2,213,307					
TOTAL	2,507,755					6,589,727

Commercial Sector: 1998 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8" Q	62	\$21.09		1,308		1,308
5/8"	8,828	\$9.66		85,278		85,278
3/4"	1,466	\$14.04		20,583		20,583
1"	4,165	\$25.01		104,167		104,167
1 1/2"	2,835	\$56.45		160,036		160,036
2"	3,155	\$100.45		316,920		316,920
3"	385	\$226.29		87,122		87,122
4"	130	\$402.27		52,295		52,295
TOTAL	10,670			827,708		827,708
COMMODITY CHARGES						
USE AS BILLED						
Gallons	108,515		\$1.65		179,049	179,049
CCF	1,395,623		\$1.23		1,716,616	1,716,616
TOTAL	1,504,138				1,895,665	1,895,665
TOTAL REVENUE						
Gallons	108,515					
Gallons	1,043,926					
TOTAL	1,152,441					2,723,373

Public Sector: 1998 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	165	\$9.66		1,594		1,594
1"	60	\$25.01		1,501		1,501
1 1/2"	75	\$56.45		4,234		4,234
2"	290	\$100.45		29,130		29,130
3"	88	\$226.29		19,914		19,914
4"	51	\$402.27		20,516		20,516
6"	12	\$905.39		10,865		10,865
TOTAL	516			87,753		87,753
COMMODITY CHARGES						
USE AS BILLED						
Gallons	91		\$1.65		150	150
CCF	201,952		\$1.23		248,401	248,401
TOTAL	202,043				248,551	248,551
TOTAL REVENUE						
Gallons	91					
Gallons	151,060					
TOTAL	151,151					336,304

Apartment Sector: 1998 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	284	\$9.66		\$2,743		2,743
3/4"	174	\$14.04		\$2,443		2,443
1"	1,642	\$25.01		\$41,066		41,066
1 1/2"	4,427	\$56.45		\$249,904		249,904
2"	2,597	\$100.45		\$260,869		260,869
3"	324	\$226.29		\$73,318		73,318
4"	203	\$402.27		\$81,661		81,661
6"	61	\$905.39		\$55,229		55,229
TOTAL	7,612			767,233		767,233
COMMODITY CHARGES						
USE AS BILLED						
Gallons	26,313		\$1.65		43,417	43,417
CCF	1,321,849		\$1.23		1,625,874	1,625,874
TOTAL	1,348,162				1,669,291	1,669,291
TOTAL REVENUE						
Gallons	26,313					
Gallons	988,743					
TOTAL	1,015,056					2,436,524

UNITED WATER FLORIDA
1999 BASE REVENUE PROJECTION

Residential Sector: 1999 Revenue Analysis

FIXED CHARG	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	2003	90.70%	98,660	17.39		1,715,697		1,715,697
3/4"	138	8.24%	6,783	25.16		170,660		170,660
1"	65	2.96%	3,218	44.63		143,619		143,619
1 1/2"	2	0.10%	109	100.43		10,947		10,947
2"	0	0.00%	4	178.54		714		714
TOTAL	2208		108,774			2,041,638		2,041,638
COMMODITY CHARGES								
USE AS BILLED			USE					
Gallons	11,159		295,060		1.36		401,281	401,281
CCF	104,644		2,964,708		1.01		2,994,355	2,994,355
TOTAL			3,259,768					3,395,636
TOTAL REVENUE								5,437,274
Gallons	11,159	12.48%	295,060					
Gallons	78,274	87.52%	2,217,602					
TOTAL	89,433		2,512,661					

Commercial Sector: 1999 Revenue Analysis

FIXED CHARG	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8" Q	1	0.30%	62	17.39		1,078		1,078
5/8"	207	42.11%	8931	\$8.08		72,162		72,162
3/4"	34	7.00%	1483	\$11.69		17,336		17,336
1"	98	19.67%	4214	\$20.74		87,398		87,398
1 1/2"	67	13.52%	2869	\$46.66		133,868		133,868
2"	74	15.05%	3192	\$82.94		264,744		264,744
3"	9	1.83%	389	\$186.68		72,519		72,519
4"	3	0.62%	131	\$331.78		43,463		43,463
TOTAL	492		21,271			692,669		692,669
COMMODITY CHARGES								
USE AS BILLED			USE					
Gallons	1,240		108,483		\$1.36		147,537	147,537
CCF	15,954		1,395,214		\$1.01		1,409,166	1,409,166
TOTAL			1,503,697					1,556,703
TOTAL REVENUE								2,249,372
Gallons	1,240	9.42%	108,483					
Gallons	11,933	90.58%	1,043,620					
TOTAL	13,174		1,152,103					

Public Sector: 1999 Revenue Analysis

FIXED CHARG	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	3	22.24%	155	8.08		1,333		1,333
1"	1	8.07%	60	20.74		1,244		1,244
1 1/2"	1	10.20%	75	46.66		3,499		3,499
2"	6	39.09%	291	82.94		24,136		24,136
3"	1	11.90%	88	186.68		16,428		16,428
4"	1	6.80%	51	331.78		16,921		16,921
6"	0	1.70%	12	746.60		8,959		8,959
TOTAL	12		742			72,520		72,520
COMMODITY CHARGES								
USE AS BILLED			USE					
Gallons	1		91		1.36		124	124
CCF	1,397		202,650		1.01		204,677	204,677
TOTAL			202,742					204,801
TOTAL REVENUE								277,322
Gallons	1	0.06%	91					
Gallons	1,045	99.94%	151,582					
TOTAL	1,045		151,674					

Apartment Sector: 1999 Revenue Analysis

FIXED CHARG	GROWTH	DIST	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	7	2.92%	288	8.08		\$2,327		2,327
3/4"	4	1.79%	176	11.69		\$2,057		2,057
1"	39	16.91%	1,662	20.74		\$34,470		34,470
1 1/2"	104	45.58%	4,479	46.66		\$208,990		208,990
2"	61	26.74%	2,628	82.94		\$217,966		217,966
3"	8	3.33%	328	186.68		\$61,231		61,231
4"	5	2.09%	206	331.78		\$68,347		68,347
6"	1	0.63%	61	746.60		\$45,543		45,543
TOTAL	228		9,828			640,931		640,931
COMMODITY CHARGES								
USE AS BILLED			USE					
Gallons	312		26,315		1.36		35,789	35,789
CCF	15,885		1,321,952		1.01		1,335,172	1,335,172
TOTAL			1,348,267				1,370,960	1,370,960
TOTAL REVENUE								2,011,992
Gallons	312	2.59%	26,315					
Gallons	11,732	97.41%	988,820					
TOTAL	12,044		1,015,135					

**UNITED WATER FLORIDA
1999 ANNUALIZED REVENUE PROJECTION**

Residential Sector: 1999 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	1001	90.70%	99,661	\$17.39		1,733,105		1,733,105
3/4"	69	6.24%	6,852	\$25.16		172,396		172,396
1"	33	2.96%	3,251	\$44.63		145,092		145,092
1 1/2"	1	0.10%	110	\$100.43		11,047		11,047
2"	0	0.00%	4	\$178.54		714		714
TOTAL	1104		109,878			2,062,355		2,062,355
COMMODITY CHARGES			USE AS BILLED		USE			
Gallons	3,182		298,242		1.36		405,609	405,609
CCF	29,840		2,994,548		1.01		3,024,493	3,024,493
TOTAL			3,292,790					3,430,102
TOTAL REVENUE								5,492,457
Gallons	3,182	12.48%	298,242					
Gallons	22,320	87.52%	2,239,922					
TOTAL	25,502		2,538,164					

Commercial Sector: 1999 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8" Q	1	0.30%	63	\$17.39		1,096		1,096
5/8"	104	42.11%	9,035	\$8.08		73,003		73,003
3/4"	17	7.00%	1,500	\$11.69		17,535		17,535
1"	49	19.87%	4,263	\$20.74		88,415		88,415
1 1/2"	33	13.52%	2,902	\$46.66		135,407		135,407
2"	37	15.05%	3,229	\$82.94		267,813		267,813
3"	5	1.83%	394	\$186.68		73,552		73,552
4"	2	0.62%	133	\$331.78		44,127		44,127
TOTAL	246.5		10,921			700,947		700,947
COMMODITY CHARGES			USE AS BILLED		USE			
Gallons	1,257		109,740		1.36		149,247	149,247
CCF	16,168		1,411,382		1.01		1,425,496	1,425,496
TOTAL			1,521,122					1,574,742
TOTAL REVENUE								2,275,690
Gallons	1,257	9.42%	109,740					
Gallons	12,094	90.58%	1,055,714					
TOTAL	13,351		1,165,454					

Public Sector: 1999 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	1	22.24%	166	\$8.08		1,341		1,341
1"	1	8.07%	61	\$20.74		1,265		1,265
1 1/2"	1	10.20%	76	\$46.66		3,546		3,546
2"	4	39.09%	295	\$82.94		24,467		24,467
3"	1	11.90%	89	\$186.68		16,615		16,615
4"	0	6.80%	51	\$331.78		16,921		16,921
6"	0	1.70%	12	\$746.60		8,959		8,959
TOTAL	7		750			73,114		73,114
COMMODITY CHARGES			USE AS BILLED		USE			
Gallons	1		92		1.36		125	125
CCF	1,775		204,426		1.01		206,470	206,470
TOTAL			204,518					206,595
TOTAL REVENUE								279,710
Gallons	1	0.06%	92					
Gallons	1,328	99.94%	152,910					
TOTAL	1,329		153,003					

Apartment Sector: 1999 Revenue Analysis

FIXED CHARGES			BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	3	2.92%	291	\$8.08		\$2,351		2,351
3/4"	2	1.79%	178	\$11.69		\$2,081		2,081
1"	19	16.91%	1,681	\$20.74		\$34,864		34,864
1 1/2"	52	45.58%	4,531	\$46.66		\$211,416		211,416
2"	31	26.74%	2,659	\$82.94		\$220,537		220,537
3"	4	3.33%	332	\$186.68		\$61,978		61,978
4"	2	2.09%	208	\$331.78		\$69,010		69,010
6"	1	0.63%	62	\$746.60		\$46,289		46,289
TOTAL	115		9,942			648,527		648,527
COMMODITY CHARGES			USE AS BILLED		USE			
Gallons	307		26,622		1.36		36,206	36,206
CCF	15,401		1,337,353		1.01		1,350,727	1,350,727
TOTAL			1,363,975				1,386,933	1,386,933
TOTAL REVENUE								2,035,460
Gallons	307	2.59%	26,622					
Gallons	11,520	97.41%	1,000,340					
TOTAL	11,827		1,026,962					

UNITED WATER FLORIDA
1999 @ PROPOSED RATES

Residential Sector: 1999 Revenue Analysis 21.29% Increase

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	98,660	\$21.09		2,080,739		2,080,739
3/4"	6,783	\$30.52		207,017		207,017
1"	3,218	\$54.13		174,190		174,190
1 1/2"	109	\$121.81		13,277		13,277
2"	4	\$216.55		866		866
TOTAL	108,774			2,476,090		2,476,090
COMMODITY CHARGES						
<i>USE AS BILLED</i>						
Gallons			USE			
	295,060		\$1.65		486,849	486,849
CCF	2,964,708		\$1.23		3,646,591	3,646,591
TOTAL	3,259,768					4,133,440
TOTAL REVENUE						6,609,530
Gallons	295,060					
Gallons	2,217,602					
TOTAL	2,512,661					

Commercial Sector: 1999 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8" Q	62	\$21.09		1,308		1,308
5/8"	8,931	\$9.66		86,273		86,273
3/4"	1,483	\$14.04		20,821		20,821
1"	4,214	\$25.01		105,392		105,392
1 1/2"	2,869	\$56.45		161,955		161,955
2"	3,192	\$100.45		320,636		320,636
3"	389	\$226.29		88,027		88,027
4"	131	\$402.27		52,697		52,697
TOTAL	21,271			837,110		837,110
COMMODITY CHARGES						
<i>USE AS BILLED</i>						
Gallons	108,483		USE			
			\$1.65		178,997	178,997
CCF	1,395,214		\$1.23		1,716,113	1,716,113
TOTAL	1,503,697					1,895,110
TOTAL REVENUE						2,732,220
Gallons	108,483					
Gallons	1,043,620					
TOTAL	1,152,103					

Public Sector: 1999 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	165	\$9.66		1,594		1,594
1"	60	\$25.01		1,501		1,501
1 1/2"	75	\$56.45		4,234		4,234
2"	291	\$100.45		29,231		29,231
3"	88	\$226.29		19,914		19,914
4"	51	\$402.27		20,516		20,516
6"	12	\$905.39		10,865		10,865
TOTAL	742			87,853		87,853
COMMODITY CHARGES						
<i>USE AS BILLED</i>						
Gallons	91		USE			
			\$1.65		151	151
CCF	202,650		\$1.23		249,260	249,260
TOTAL	202,742					249,411
TOTAL REVENUE						337,264
Gallons	91					
Gallons	151,582					
TOTAL	151,674					

Apartment Sector: 1999 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	288	\$9.66		\$2,782		2,782
3/4"	176	\$14.04		\$2,471		2,471
1"	1,662	\$25.01		\$41,567		41,567
1 1/2"	4,479	\$56.45		\$252,840		252,840
2"	2,628	\$100.45		\$263,983		263,983
3"	328	\$226.29		\$74,223		74,223
4"	206	\$402.27		\$82,868		82,868
6"	61	\$905.39		\$55,229		55,229
TOTAL	9,828			775,961		775,961
COMMODITY CHARGES						
<i>USE AS BILLED</i>						
Gallons	26,315		USE			
			\$1.65		43,420	43,420
CCF	1,321,952		\$1.23		1,626,001	1,626,001
TOTAL	1,348,267				1,669,421	1,669,421
TOTAL REVENUE						2,445,383
Gallons	26,315					
Gallons	988,820					
TOTAL	1,015,136					

UNITED WATER FLORIDA
1999 ANNUALIZED @ PROPOSED RATES

Residential Sector: 1999 Revenue Analysis **21.29% Increase**

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	99,661	\$21.09		2,101,850		2,101,850
3/4"	6,852	\$30.52		209,123		209,123
1"	3,251	\$54.13		175,977		175,977
1 1/2"	110	\$121.81		13,399		13,399
2"	4	\$216.55		866		866
TOTAL	109,878			2,501,215		2,501,215
COMMODITY CHARGES						
USE AS BILLED						
Gallons	298,242		\$1.65		492,099	492,099
CCF	2,994,548		\$1.23		3,683,294	3,683,294
TOTAL	3,292,790				4,175,393	4,175,393
TOTAL REVENUE						
Gallons	298,242					
Gallons	2,239,922					
TOTAL	2,538,164					6,676,608

Commercial Sector: 1999 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8" Q	63	\$21.09		1,329		1,329
5/8"	9,035	\$9.66		87,278		87,278
3/4"	1,500	\$14.04		21,060		21,060
1"	4,263	\$25.01		106,618		106,618
1 1/2"	2,902	\$56.45		163,818		163,818
2"	3,229	\$100.45		324,353		324,353
3"	394	\$226.29		89,158		89,158
4"	133	\$402.27		53,502		53,502
TOTAL	10,921			847,116		847,116
COMMODITY CHARGES						
USE AS BILLED						
Gallons	109,740		\$1.65		181,071	181,071
CCF	1,411,382		\$1.23		1,736,000	1,736,000
TOTAL	1,521,122				1,917,071	1,917,071
TOTAL REVENUE						
Gallons	109,740					
Gallons	1,055,714					
TOTAL	1,165,454					2,764,187

Public Sector: 1999 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	166	\$9.66		1,604		1,604
1"	61	\$25.01		1,526		1,526
1 1/2"	76	\$56.45		4,290		4,290
2"	295	\$100.45		29,633		29,633
3"	89	\$226.29		20,140		20,140
4"	51	\$402.27		20,516		20,516
6"	12	\$905.39		10,865		10,865
TOTAL	523			88,572		88,572
COMMODITY CHARGES						
USE AS BILLED						
Gallons	92		\$1.65		152	152
CCF	204,426		\$1.23		251,443	251,443
TOTAL	204,518				251,596	251,596
TOTAL REVENUE						
Gallons	92					
Gallons	152,910					
TOTAL	153,003					340,168

Apartment Sector: 1999 Revenue Analysis

FIXED CHARGES	BILLS	FIXED CHARGE	USE RATE	FIXED REVENUE	USE REVENUE	TOTAL REVENUE
5/8"	291	\$9.66		\$2,811		2,811
3/4"	178	\$14.04		\$2,499		2,499
1"	1,681	\$25.01		\$42,042		42,042
1 1/2"	4,531	\$56.45		\$255,775		255,775
2"	2,659	\$100.45		\$267,097		267,097
3"	332	\$226.29		\$75,128		75,128
4"	208	\$402.27		\$83,672		83,672
6"	62	\$905.39		\$56,134		56,134
TOTAL	7,792			785,158		785,158
COMMODITY CHARGES						
USE AS BILLED						
Gallons	26,622		\$1.65		43,926	43,926
CCF	1,337,353		\$1.23		1,644,944	1,644,944
TOTAL	1,363,975				1,688,871	1,688,871
TOTAL REVENUE						
Gallons	26,622					
Gallons	1,000,340					
TOTAL	1,026,962					2,474,029

UNITED WATER FLORIDA
BASE WASTEWATER BILL ANALYSIS FOR PERIOD 1-5/97 PRICED AT RATES EFFECTIVE AT THAT TIME

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
F60	1	2	5/8"	8	F	24,804	533,902	\$27.57	\$2.26	\$683,846	\$1,206,619	\$1,890,465
F60	1	3	3/4"	9	F	2,071	36,934	\$27.57	\$2.26	\$57,097	\$83,471	\$140,568
F60	1	4	1"	10	F	226	6,387	\$27.57	\$2.26	\$6,231	\$14,435	\$20,665
F60	1	6	1 1/2"	11	F	8	247	\$27.57	\$2.26	\$221	\$558	\$779
F60	2	2	5/8"	12	F	9	262	\$10.55	\$2.26	\$95	\$592	\$687
F62	2	2	5/8"	13	F	2,839	27,135	\$10.55	\$2.26	\$29,951	\$61,325	\$91,277
F62	2	4	1"	14	F	4	451	\$23.44	\$2.26	\$94	\$1,019	\$1,113
F62	4	2	5/8"	15	F	61	658	\$10.55	\$2.26	\$644	\$1,487	\$2,131
F62	5	2	5/8"	16	F	233	1,840	\$10.55	\$2.26	\$2,458	\$4,158	\$6,617
F63	2	2	5/8"	17	F	5	469	\$10.55	\$2.26	\$53	\$1,060	\$1,113
F63	2	3	3/4"	18	F	555	5,778	\$14.59	\$2.26	\$8,097	\$13,058	\$21,156
F63	2	7	2"	19	F	4	219	\$104.14	\$2.26	\$417	\$495	\$912
F63	5	3	3/4"	20	F	36	1,124	\$14.59	\$2.26	\$525	\$2,540	\$3,065
F64	2	2	5/8"	21	F	12	309	\$10.55	\$2.26	\$127	\$698	\$825
F64	2	4	1"	22	F	1,025	37,288	\$23.44	\$2.26	\$24,026	\$84,271	\$108,297
F64	2	6	1 1/2"	23	F	5	145	\$53.54	\$2.26	\$268	\$328	\$595
F64	4	4	1"	24	F	8	118	\$23.44	\$2.26	\$188	\$267	\$454
F64	5	3	3/4"	25	F	4	51	\$14.59	\$2.26	\$58	\$115	\$174
F64	5	4	1"	26	F	552	20,695	\$23.44	\$2.26	\$12,939	\$46,771	\$59,710
F65	2	2	5/8"	27	F	5	6	\$10.55	\$2.26	\$53	\$14	\$66
F65	2	6	1 1/2"	28	F	749	51,420	\$53.54	\$2.26	\$40,101	\$116,209	\$156,311
F65	4	6	1 1/2"	29	F	9	0	\$53.54	\$2.26	\$482	\$0	\$482
F65	5	6	1 1/2"	30	F	1,559	96,420	\$53.54	\$2.26	\$83,469	\$217,909	\$301,378
F66	2	6	1 1/2"	31	F	4	81	\$53.54	\$2.26	\$214	\$183	\$397
F66	2	7	2"	32	F	917	115,438	\$104.14	\$2.26	\$95,496	\$260,890	\$358,386
F66	4	7	2"	33	F	56	11,091	\$104.14	\$2.26	\$5,832	\$25,066	\$30,897
F66	5	7	2"	34	F	885	125,319	\$104.14	\$2.26	\$92,164	\$283,221	\$375,385
F67	2	9	3"	35	F	160	70,104	\$285.80	\$2.26	\$45,728	\$158,435	\$204,163
F67	4	9	3"	36	F	39	18,720	\$285.80	\$2.26	\$11,146	\$42,307	\$53,453
F67	5	9	3"	37	F	121	94,588	\$285.80	\$2.26	\$34,582	\$213,769	\$248,351
F68	2	A	4"	38	F	65	45,611	\$741.66	\$2.26	\$48,208	\$103,081	\$151,289
F68	4	A	4"	39	F	15	8,372	\$741.66	\$2.26	\$11,125	\$18,921	\$30,046
F68	5	A	4"	40	F	85	102,027	\$741.66	\$2.26	\$63,041	\$230,581	\$293,622
F68	5	9	3"	41	F	4	5,194	\$285.80	\$2.26	\$1,143	\$11,738	\$12,882
F69	2	B	6"	42	F	13	6,996	\$836.28	\$2.26	\$10,872	\$15,811	\$26,683
F69	5	B	6"	43	F	39	66,128	\$836.28	\$2.26	\$32,615	\$149,449	\$182,064
G64	2	9	3"	44	G	4	9,155	\$285.80	\$3.75	\$1,143	\$34,331	\$35,474
G61	1	2	5/8"	45	G	1,799	31,232	\$27.57	\$3.02	\$49,598	\$94,321	\$143,919
G61	1	3	3/4"	46	G	27	563	\$27.57	\$3.02	\$744	\$1,700	\$2,445
G61	1	4	1"	47	G	69	1,280	\$27.57	\$3.02	\$1,902	\$3,866	\$5,768
G61	1	6	1 1/2"	48	G	3	34	\$27.57	\$3.02	\$83	\$103	\$185
G68	5	A	4"	49	G	5	3,739	\$741.66	\$3.02	\$3,708	\$11,292	\$15,000
G72	2	2	5/8"	50	G	20	392	\$10.55	\$3.02	\$211	\$1,184	\$1,395
G73	2	3	3/4"	51	G	9	790	\$14.59	\$3.02	\$131	\$2,386	\$2,517
G74	2	4	1"	52	G	33	637	\$23.44	\$3.02	\$774	\$1,924	\$2,697
G74	4	4	1"	53	G	4	42	\$23.44	\$3.02	\$94	\$127	\$221
G75	2	6	1 1/2"	54	G	16	518	\$53.54	\$3.02	\$857	\$1,564	\$2,421
G75	5	6	1 1/2"	55	G	40	705	\$53.54	\$3.02	\$2,142	\$2,129	\$4,271
G76	2	7	2"	56	G	52	7,402	\$104.14	\$3.02	\$5,415	\$22,354	\$27,769
G76	5	7	2"	57	G	68	3,128	\$104.14	\$3.02	\$7,082	\$9,447	\$16,528
G77	2	9	3"	58	G	12	1,387	\$285.80	\$3.02	\$3,430	\$4,189	\$7,618
G78	2	A	4"	59	G	9	8,308	\$741.66	\$3.02	\$6,675	\$25,090	\$31,765
G79	5	B	6"	60	G	9	5,801	\$836.28	\$3.02	\$7,527	\$17,519	\$25,046
R85	1	0		61	N	47		\$88.64	\$0.00	\$4,166	\$0	\$4,166
R85	2	0		62	N	22		\$30.81	\$0.00	\$678	\$0	\$678
TOTAL						39,434	1,566,640			1,499,964	3,604,375	5,104,339
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
						29,054	610,579			803,889	1,405,071	2,208,960
						RESIDENTIAL						
						COMMERCIAL	6,544	381,146		321,970	876,160	1,198,129
						APARTMENTS	3,640	526,759		343,452	1,200,639	1,544,091
						COMMERCIAL	10,184	907,905		665,422	2,076,799	2,742,221
						JACKSONVILLE U.	4	9,155		1,143	34,331	35,474
						PUBLIC	192	39,001		29,510	88,174	117,684
						TOTAL	39,434	1,566,640		1,499,964	3,604,375	5,104,339

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UNITED WATER FLORIDA

ADJUSTED WASTEWATER BILL ANALYSIS FOR PERIOD 1-5/97 PRICED AT RATES EFFECTIVE AT THAT TIME

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
F60	1	2	5/8"	8	F	24,804	538,702	\$27.57	\$2.26	\$683,846	\$1,217,467	\$1,901,313
F60	1	3	3/4"	9	F	2,071	36,934	\$27.57	\$2.26	\$57,097	\$83,471	\$140,568
F60	1	4	1"	10	F	226	6,387	\$27.57	\$2.26	\$6,231	\$14,435	\$20,665
F60	1	6	1 1/2"	11	F	8	247	\$27.57	\$2.26	\$221	\$558	\$779
F60	2	2	5/8"	12	F	9	262	\$10.55	\$2.26	\$95	\$592	\$687
F62	2	2	5/8"	13	F	2,839	27,135	\$10.55	\$2.26	\$29,951	\$61,325	\$91,277
F62	2	4	1"	14	F	4	451	\$23.44	\$2.26	\$94	\$1,019	\$1,113
F62	4	2	5/8"	15	F	61	658	\$10.55	\$2.26	\$644	\$1,487	\$2,131
F62	5	2	5/8"	16	F	233	1,840	\$10.55	\$2.26	\$2,458	\$4,158	\$6,617
F63	2	2	5/8"	17	F	5	469	\$10.55	\$2.26	\$53	\$1,060	\$1,113
F63	2	3	3/4"	18	F	555	5,778	\$14.59	\$2.26	\$8,097	\$13,058	\$21,156
F63	2	7	2"	19	F	4	219	\$104.14	\$2.26	\$417	\$495	\$912
F63	5	3	3/4"	20	F	36	1,124	\$14.59	\$2.26	\$525	\$2,540	\$3,065
F64	2	2	5/8"	21	F	12	309	\$10.55	\$2.26	\$127	\$698	\$825
F64	2	4	1"	22	F	1,025	31,288	\$23.44	\$2.26	\$24,026	\$70,711	\$94,737
F64	2	6	1 1/2"	23	F	5	145	\$53.54	\$2.26	\$268	\$328	\$595
F64	4	4	1"	24	F	8	118	\$23.44	\$2.26	\$188	\$267	\$454
F64	5	3	3/4"	25	F	4	51	\$14.59	\$2.26	\$58	\$115	\$174
F64	5	4	1"	26	F	552	20,695	\$23.44	\$2.26	\$12,939	\$48,771	\$59,710
F65	2	2	5/8"	27	F	5	6	\$10.55	\$2.26	\$53	\$14	\$66
F65	2	6	1 1/2"	28	F	749	46,420	\$53.54	\$2.26	\$40,101	\$104,909	\$145,011
F65	4	6	1 1/2"	29	F	9	0	\$53.54	\$2.26	\$482	\$0	\$482
F65	5	6	1 1/2"	30	F	1,559	96,420	\$53.54	\$2.26	\$83,469	\$217,909	\$301,378
F66	2	6	1 1/2"	31	F	4	81	\$53.54	\$2.26	\$214	\$183	\$397
F66	2	7	2"	32	F	917	103,438	\$104.14	\$2.26	\$95,496	\$233,770	\$329,266
F66	4	7	2"	33	F	56	12,091	\$104.14	\$2.26	\$5,832	\$27,326	\$33,158
F66	5	7	2"	34	F	885	125,319	\$104.14	\$2.26	\$92,164	\$283,221	\$375,385
F67	2	9	3"	35	F	160	63,104	\$285.80	\$2.26	\$45,728	\$142,615	\$188,343
F67	4	9	3"	36	F	39	21,220	\$285.80	\$2.26	\$11,146	\$47,957	\$59,103
F67	5	9	3"	37	F	121	94,588	\$285.80	\$2.26	\$34,582	\$213,769	\$248,351
F68	2	A	4"	38	F	65	40,611	\$741.66	\$2.26	\$48,208	\$91,781	\$139,989
F68	4	A	4"	39	F	15	9,372	\$741.66	\$2.26	\$11,125	\$21,181	\$32,306
F68	5	A	4"	40	F	85	102,027	\$741.66	\$2.26	\$63,041	\$230,581	\$293,622
F68	5	9	3"	41	F	4	5,194	\$285.80	\$2.26	\$1,143	\$11,738	\$12,882
F69	2	B	6"	42	F	13	6,996	\$836.28	\$2.26	\$10,872	\$15,811	\$26,683
F69	5	B	6"	43	F	39	66,128	\$836.28	\$2.26	\$32,615	\$149,449	\$182,064
G54	2	9	3"	44	G	4	9,155	\$285.80	\$3.75	\$1,143	\$34,331	\$35,474
G61	1	2	5/8"	45	G	1,799	31,232	\$27.57	\$3.02	\$49,598	\$94,321	\$143,919
G61	1	3	3/4"	46	G	27	563	\$27.57	\$3.02	\$744	\$1,700	\$2,445
G61	1	4	1"	47	G	69	1,280	\$27.57	\$3.02	\$1,902	\$3,866	\$5,768
G61	1	6	1 1/2"	48	G	3	34	\$27.57	\$3.02	\$83	\$103	\$185
G68	5	A	4"	49	G	5	3,739	\$741.66	\$3.02	\$3,708	\$11,292	\$15,000
G72	2	2	5/8"	50	G	20	392	\$10.55	\$3.02	\$211	\$1,184	\$1,395
G73	2	3	3/4"	51	G	9	790	\$14.59	\$3.02	\$131	\$2,386	\$2,517
G74	2	4	1"	52	G	33	637	\$23.44	\$3.02	\$774	\$1,924	\$2,697
G74	4	4	1"	53	G	4	42	\$23.44	\$3.02	\$94	\$127	\$221
G75	2	6	1 1/2"	54	G	16	518	\$53.54	\$3.02	\$857	\$1,564	\$2,421
G75	5	6	1 1/2"	55	G	40	705	\$53.54	\$3.02	\$2,142	\$2,129	\$4,271
G76	2	7	2"	56	G	52	7,402	\$104.14	\$3.02	\$5,415	\$22,354	\$27,769
G76	5	7	2"	57	G	68	3,128	\$104.14	\$3.02	\$7,082	\$9,447	\$16,528
G77	2	9	3"	58	G	12	1,387	\$285.80	\$3.02	\$3,430	\$4,189	\$7,618
G78	2	A	4"	59	G	9	8,308	\$741.66	\$3.02	\$6,675	\$25,090	\$31,765
G79	5	B	6"	60	G	9	5,801	\$836.28	\$3.02	\$7,527	\$17,519	\$25,046
R85	1	0		61	N	47	0	\$88.64	\$0.00	\$4,166	\$0	\$4,166
R85	2	0		62	N	22	0	\$30.81	\$0.00	\$678	\$0	\$678
TOTAL						39,434	1,540,940			1,499,964	3,546,293	5,046,257
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
						29,054	615,379			803,889	1,415,919	2,219,808
						6,544	346,146			321,970	797,060	1,119,029
						3,640	526,759			343,452	1,200,639	1,544,091
						10,184	872,905			665,422	1,997,699	2,663,121
						4	9,155			1,143	34,331	35,474
						192	43,501			29,510	98,344	127,854
						TOTAL	1,540,940			1,499,964	3,546,293	5,046,257

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UNITED WATER FLORIDA
BASE WASTEWATER BILL ANALYSIS FOR PERIOD 1-5/97 PRICED AT CURRENT RATES

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
F60	1	2	5/8"	8	F	41,971	920,804	\$33.98	\$2.50	\$1,426,175	\$2,302,010	\$3,728,185
F60	1	3	3/4"	9	F	2,951	60,721	\$33.98	\$2.50	\$100,275	\$151,803	\$252,077
F60	1	4	1"	10	F	569	16,250	\$33.98	\$2.50	\$19,335	\$40,625	\$59,960
F60	1	6	1 1/2"	11	F	12	376	\$33.98	\$2.50	\$408	\$940	\$1,348
F60	2	2	5/8"	12	F	15	147	\$12.91	\$3.00	\$194	\$441	\$635
F62	2	2	5/8"	13	F	4,799	43,068	\$12.91	\$3.00	\$61,955	\$129,204	\$191,159
F62	2	4	1"	14	F	8	1,052	\$33.14	\$3.00	\$265	\$3,156	\$3,421
F62	4	2	5/8"	15	F	119	1,275	\$12.91	\$3.00	\$1,538	\$3,825	\$5,363
F62	5	2	5/8"	16	F	342	2,951	\$12.91	\$3.00	\$4,415	\$8,853	\$13,268
F63	2	2	5/8"	17	F	7	522	\$12.91	\$3.00	\$90	\$1,568	\$1,658
F63	2	3	3/4"	18	F	1,004	10,520	\$18.68	\$3.00	\$18,755	\$31,580	\$50,335
F63	2	7	2"	19	F	8	215	\$132.55	\$3.00	\$1,060	\$645	\$1,705
F63	5	3	3/4"	20	F	60	1,402	\$18.68	\$3.00	\$1,121	\$4,208	\$5,327
F64	2	2	5/8"	21	F	24	887	\$12.91	\$3.00	\$310	\$2,661	\$2,971
F64	2	4	1"	22	F	1,736	59,795	\$33.14	\$3.00	\$57,531	\$179,385	\$236,916
F64	2	6	1 1/2"	23	F	7	220	\$74.56	\$3.00	\$522	\$660	\$1,182
F64	4	4	1"	24	F	16	316	\$33.14	\$3.00	\$530	\$948	\$1,478
F64	5	3	3/4"	25	F	8	93	\$18.68	\$3.00	\$149	\$279	\$428
F64	5	4	1"	26	F	1,039	39,408	\$33.14	\$3.00	\$34,432	\$118,224	\$152,656
F65	2	2	5/8"	27	F	7	15	\$12.91	\$3.00	\$90	\$45	\$135
F65	2	6	1 1/2"	28	F	1,253	91,239	\$74.56	\$3.00	\$93,424	\$273,717	\$367,141
F65	4	6	1 1/2"	29	F	15	1	\$74.56	\$3.00	\$1,118	\$3	\$1,121
F65	5	6	1 1/2"	30	F	2,472	172,915	\$74.56	\$3.00	\$184,312	\$518,745	\$703,057
F66	2	6	1 1/2"	31	F	8	215	\$74.56	\$3.00	\$598	\$645	\$1,241
F66	2	7	2"	32	F	1,543	189,597	\$132.55	\$3.00	\$204,525	\$598,791	\$803,316
F66	4	7	2"	33	F	100	15,265	\$132.55	\$3.00	\$13,255	\$45,795	\$59,050
F66	5	7	2"	34	F	1,491	220,977	\$132.55	\$3.00	\$197,832	\$682,931	\$880,563
F67	2	9	3"	35	F	270	131,847	\$298.32	\$3.00	\$80,548	\$395,541	\$476,087
F67	4	9	3"	36	F	69	33,000	\$298.32	\$3.00	\$20,584	\$99,000	\$119,584
F67	5	9	3"	37	F	227	178,529	\$298.32	\$3.00	\$67,719	\$535,587	\$603,306
F68	2	A	4"	38	F	103	78,065	\$530.20	\$3.00	\$54,611	\$234,185	\$288,806
F68	4	A	4"	39	F	21	18,241	\$530.20	\$3.00	\$11,134	\$54,723	\$65,857
F68	5	A	4"	40	F	135	194,275	\$530.20	\$3.00	\$71,577	\$582,825	\$654,402
F68	5	9	3"	41	F	8	10,075	\$298.32	\$3.00	\$2,387	\$30,225	\$32,612
F69	2	B	6"	42	F	23	15,433	\$1,193.12	\$3.00	\$27,442	\$48,299	\$75,741
F69	5	B	6"	43	F	57	94,044	\$1,193.12	\$3.00	\$68,008	\$282,132	\$350,140
G54	2	9	3"	44	G	8	12,051	\$298.32	\$4.13	\$2,387	\$49,771	\$52,157
G61	1	2	5/8"	45	G	3,406	58,127	\$33.98	\$3.34	\$115,736	\$194,144	\$309,880
G61	1	3	3/4"	46	G	29	587	\$33.98	\$3.34	\$985	\$1,961	\$2,946
G61	1	4	1"	47	G	194	3,659	\$33.98	\$3.34	\$6,592	\$12,221	\$18,813
G61	1	6	1 1/2"	48	G	9	167	\$33.98	\$3.34	\$306	\$558	\$864
G68	5	A	4"	49	G	7	3,078	\$530.20	\$4.01	\$3,711	\$12,343	\$16,054
G72	2	2	5/8"	50	G	29	371	\$12.91	\$4.01	\$374	\$1,488	\$1,862
G73	2	3	3/4"	51	G	15	828	\$18.68	\$4.01	\$280	\$3,320	\$3,600
G74	2	4	1"	52	G	63	1,478	\$33.14	\$4.01	\$2,088	\$5,927	\$8,015
G74	4	4	1"	53	G	8	51	\$33.14	\$4.01	\$265	\$205	\$470
G75	2	6	1 1/2"	54	G	32	938	\$74.56	\$4.01	\$2,386	\$3,781	\$6,147
G75	5	6	1 1/2"	55	G	80	1,474	\$74.56	\$4.01	\$5,965	\$5,911	\$11,876
G76	2	7	2"	56	G	104	18,821	\$132.55	\$4.01	\$13,785	\$75,472	\$89,257
G76	5	7	2"	57	G	136	6,986	\$132.55	\$4.01	\$18,027	\$28,014	\$46,041
G77	2	9	3"	58	G	24	3,300	\$298.32	\$4.01	\$7,160	\$13,233	\$20,393
G78	2	A	4"	59	G	15	15,766	\$530.20	\$4.01	\$7,953	\$63,222	\$71,175
G79	5	B	6"	60	G	15	10,715	\$1,193.12	\$4.01	\$17,897	\$42,967	\$60,864
R85	1	0		61	N	96		\$108.55	\$0.00	\$10,421	\$0	\$10,421
R85	2	0		62	N	45		\$37.73	\$0.00	\$1,698	\$0	\$1,698
TOTAL						66,812	2,752,152			3,046,034	7,856,706	10,902,740
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
						RESIDENTIAL	49,237	1,060,691		1,680,232	2,704,261	4,384,493
						COMMERCIAL	11,142	674,339		637,640	2,064,934	2,702,574
						APARTMENTS	6,077	936,922		677,352	2,833,242	3,510,594
						COMMERCIAL JACKSONVILLE U.	17,219	1,611,261		1,314,992	4,898,178	6,213,168
						PUBLIC	8	12,051		2,387	49,771	52,157
						PUBLIC TOTAL	348	68,149		48,423	204,499	252,922
						TOTAL	66,812	2,752,152		3,046,034	7,856,706	10,902,740

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UNITED WATER FLORIDA
ADJUSTED WASTEWATER BILL ANALYSIS FOR PERIOD 1-5/97 PRICED AT CURRENT RATES

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
F60	1	2	5/8"	8	F	41,971	930,644	\$33.98	\$2.50	\$1,426,175	\$2,326,610	\$3,752,785
F60	1	3	3/4"	9	F	2,951	60,721	\$33.98	\$2.50	\$100,275	\$151,803	\$252,077
F60	1	4	1"	10	F	569	16,250	\$33.98	\$2.50	\$19,335	\$40,625	\$59,960
F60	1	6	1 1/2"	11	F	12	376	\$33.98	\$2.50	\$408	\$940	\$1,348
F60	2	2	5/8"	12	F	15	147	\$12.91	\$3.00	\$194	\$441	\$635
F62	2	2	5/8"	13	F	4,799	43,068	\$12.91	\$3.00	\$61,955	\$129,204	\$191,159
F62	2	4	1"	14	F	8	1,052	\$33.14	\$3.00	\$265	\$3,158	\$3,421
F62	4	2	5/8"	15	F	119	1,275	\$12.91	\$3.00	\$1,538	\$3,825	\$5,361
F62	5	2	5/8"	16	F	342	2,951	\$12.91	\$3.00	\$4,415	\$8,853	\$13,268
F63	2	2	5/8"	17	F	7	522	\$12.91	\$3.00	\$90	\$1,568	\$1,658
F63	2	3	3/4"	18	F	1,004	10,520	\$18.68	\$3.00	\$18,755	\$31,560	\$50,315
F63	2	7	2"	19	F	8	215	\$132.55	\$3.00	\$1,060	\$645	\$1,705
F63	5	3	3/4"	20	F	60	1,402	\$18.68	\$3.00	\$1,121	\$4,206	\$5,327
F64	2	2	5/8"	21	F	24	887	\$12.91	\$3.00	\$310	\$2,681	\$2,971
F64	2	4	1"	22	F	1,736	49,795	\$33.14	\$3.00	\$57,531	\$149,385	\$206,916
F64	2	6	1 1/2"	23	F	7	220	\$74.56	\$3.00	\$522	\$660	\$1,182
F64	4	4	1"	24	F	16	316	\$33.14	\$3.00	\$530	\$948	\$1,478
F64	5	3	3/4"	25	F	8	93	\$18.68	\$3.00	\$149	\$279	\$428
F64	5	4	1"	26	F	1,039	39,408	\$33.14	\$3.00	\$34,432	\$118,224	\$152,656
F65	2	2	5/8"	27	F	7	15	\$12.91	\$3.00	\$90	\$45	\$135
F65	2	6	1 1/2"	28	F	1,253	81,239	\$74.56	\$3.00	\$93,424	\$243,717	\$337,141
F65	4	6	1 1/2"	29	F	15	1	\$74.56	\$3.00	\$1,118	\$3	\$1,121
F65	5	6	1 1/2"	30	F	2,472	172,815	\$74.56	\$3.00	\$184,312	\$518,745	\$703,057
F66	2	6	1 1/2"	31	F	8	215	\$74.56	\$3.00	\$598	\$845	\$1,241
F66	2	7	2"	32	F	1,543	169,247	\$132.55	\$3.00	\$204,525	\$507,741	\$712,266
F66	4	7	2"	33	F	100	17,265	\$132.55	\$3.00	\$13,255	\$51,795	\$65,050
F66	5	7	2"	34	F	1,491	220,977	\$132.55	\$3.00	\$197,832	\$682,931	\$880,563
F67	2	9	3"	35	F	270	119,847	\$298.32	\$3.00	\$80,548	\$359,541	\$440,087
F67	4	9	3"	38	F	69	37,420	\$298.32	\$3.00	\$20,584	\$112,260	\$132,844
F67	5	9	3"	37	F	227	178,529	\$298.32	\$3.00	\$67,719	\$535,587	\$603,306
F68	2	A	4"	38	F	103	71,065	\$530.20	\$3.00	\$54,811	\$213,195	\$267,806
F68	4	A	4"	39	F	21	20,241	\$530.20	\$3.00	\$11,134	\$80,723	\$91,857
F68	5	A	4"	40	F	135	194,275	\$530.20	\$3.00	\$71,577	\$582,825	\$654,402
F68	5	9	3"	41	F	8	10,075	\$298.32	\$3.00	\$2,387	\$30,225	\$32,612
F69	2	B	6"	42	F	23	15,433	\$1,193.12	\$3.00	\$27,442	\$48,299	\$75,741
F69	5	B	6"	43	F	57	94,044	\$1,193.12	\$3.00	\$68,008	\$282,132	\$350,140
G54	2	9	3"	44	G	8	12,051	\$298.32	\$4.13	\$2,387	\$49,771	\$52,157
G61	1	2	5/8"	45	G	3,406	58,127	\$33.98	\$3.34	\$115,736	\$194,144	\$309,880
G61	1	3	3/4"	46	G	29	587	\$33.98	\$3.34	\$985	\$1,961	\$2,946
G61	1	4	1"	47	G	194	3,659	\$33.98	\$3.34	\$6,592	\$12,221	\$18,813
G61	1	6	1 1/2"	48	G	9	167	\$33.98	\$3.34	\$306	\$558	\$864
G68	5	A	4"	49	G	7	3,078	\$530.20	\$4.01	\$3,711	\$12,343	\$16,054
G72	2	2	5/8"	50	G	29	371	\$12.91	\$4.01	\$374	\$1,488	\$1,862
G73	2	3	3/4"	51	G	15	828	\$18.68	\$4.01	\$280	\$3,320	\$3,600
G74	2	4	1"	52	G	63	1,478	\$33.14	\$4.01	\$2,088	\$5,927	\$8,015
G74	4	4	1"	53	G	8	51	\$33.14	\$4.01	\$265	\$205	\$470
G75	2	6	1 1/2"	54	G	32	938	\$74.56	\$4.01	\$2,386	\$3,761	\$6,147
G75	5	6	1 1/2"	55	G	80	1,474	\$74.56	\$4.01	\$5,965	\$5,911	\$11,876
G76	2	7	2"	56	G	104	18,821	\$132.55	\$4.01	\$13,785	\$75,472	\$89,257
G76	5	7	2"	57	G	136	6,986	\$132.55	\$4.01	\$18,027	\$28,014	\$46,041
G77	2	9	3"	58	G	24	3,300	\$298.32	\$4.01	\$7,160	\$13,233	\$20,393
G78	2	A	4"	59	G	15	15,766	\$530.20	\$4.01	\$7,953	\$63,222	\$71,175
G79	5	B	6"	60	G	15	10,715	\$1,193.12	\$4.01	\$17,897	\$42,967	\$60,864
R85	1	0		61	N	96	0	\$108.55	\$0.00	\$10,421	\$0	\$10,421
R85	2	0		62	N	45	0	\$37.73	\$0.00	\$1,698	\$0	\$1,698
TOTAL						66,812	2,701,062			3,046,034	7,698,516	10,744,550
						BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS												
RESIDENTIAL						49,237	1,070,531			1,680,232	2,728,861	4,409,093
COMMERCIAL						11,142	604,989			637,640	1,856,884	2,494,524
APARTMENTS						6,077	936,822			677,352	2,833,242	3,510,594
COMMERCIAL JACKSONVILLE U.						17,219	1,541,911			1,314,992	4,690,126	6,005,118
PUBLIC						8	12,051			2,387	49,771	52,157
TOTAL						66,812	2,701,062			48,423	229,759	278,182
						66,812	2,701,062			3,046,034	7,698,516	10,744,550

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**UNITED WATER FLORIDA
WASTEWATER BILL ANALYSIS FOR PERIOD 1-12/97 PRICED AT CURRENT RATES**

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENCY	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
F60	1	2	5/8"	8	F	66,775	1,469,346			2,110,021	3,544,077	5,654,097
F60	1	3	3/4"	9	F	5,022	97,655			157,372	235,273	392,646
F60	1	4	1"	10	F	795	22,637			25,565	55,060	80,625
F60	1	6	1 1/2"	11	F	20	623			628	1,498	2,127
F60	2	2	5/8"	12	F	24	409			289	1,033	1,322
F62	2	2	5/8"	13	F	7,638	70,203			91,907	190,529	282,438
F62	2	4	1"	14	F	12	1,503			359	4,175	4,534
F62	4	2	5/8"	15	F	180	1,933			2,180	5,312	7,492
F62	5	2	5/8"	16	F	575	4,791			6,873	13,011	19,885
F63	2	2	5/8"	17	F	12	991			143	2,626	2,769
F63	2	3	3/4"	18	F	1,559	18,298			26,852	44,618	71,470
F63	2	7	2"	19	F	12	434			1,477	1,140	2,617
F63	5	3	3/4"	20	F	96	2,526			1,646	6,746	8,392
F64	2	2	5/8"	21	F	36	1,196			436	3,359	3,798
F64	2	4	1"	22	F	2,761	81,083			81,557	220,093	301,653
F64	2	6	1 1/2"	23	F	12	365			790	988	1,777
F64	4	4	1"	24	F	24	434			718	1,215	1,932
F64	5	3	3/4"	25	F	12	144			208	394	602
F64	5	4	1"	26	F	1,591	60,103			47,371	164,995	212,368
F65	2	2	5/8"	27	F	12	21			143	59	202
F65	2	6	1 1/2"	28	F	2,002	127,659			133,525	348,628	482,151
F65	4	6	1 1/2"	29	F	24	1,600			1,600	3	1,603
F65	5	6	1 1/2"	30	F	4,031	269,335			267,781	736,654	1,004,435
F68	2	6	1 1/2"	31	F	12	298			811	828	1,639
F68	2	7	2"	32	F	2,460	272,885			300,021	741,511	1,041,532
F68	4	7	2"	33	F	156	29,356			19,087	79,121	98,208
F66	5	7	2"	34	F	2,376	348,298			289,798	846,152	1,235,948
F67	2	9	3"	35	F	430	182,951			128,274	502,158	628,430
F67	4	9	3"	36	F	108	58,640			31,730	160,217	191,947
F67	5	9	3"	37	F	348	273,117			102,300	749,358	851,658
F68	2	A	4"	38	F	168	111,676			102,819	304,976	407,794
F68	4	A	4"	39	F	36	29,613			22,259	81,904	104,163
F68	5	A	4"	40	F	220	298,302			134,618	813,406	948,024
F68	5	9	3"	41	F	12	15,269			3,530	41,963	45,493
F69	2	B	6"	42	F	36	22,429			38,313	62,110	100,423
F69	5	B	6"	43	F	96	160,172			100,623	431,581	532,204
G54	2	9	3"	44	G	12	21,206			3,530	84,102	87,632
G61	1	2	5/8"	45	G	5,205	89,359			165,334	288,485	453,799
G61	1	3	3/4"	46	G	56	1,150			1,730	3,661	5,391
G61	1	4	1"	47	G	263	4,939			8,494	16,087	24,581
G61	1	6	1 1/2"	48	G	12	201			389	660	1,049
G68	5	A	4"	49	G	12	6,817			7,420	23,635	31,054
G72	2	2	5/8"	50	G	49	783			585	2,672	3,257
G73	2	3	3/4"	51	G	24	1,618			412	5,706	6,118
G74	2	4	1"	52	G	96	2,115			2,861	7,851	10,712
G74	4	4	1"	53	G	12	93			359	331	690
G75	2	6	1 1/2"	54	G	48	1,456			3,243	5,326	8,568
G75	5	6	1 1/2"	55	G	120	2,179			8,108	8,040	16,148
G76	2	7	2"	56	G	156	26,223			19,200	97,826	117,027
G76	5	7	2"	57	G	204	10,114			25,108	37,460	62,569
G77	2	9	3"	58	G	36	4,687			10,589	17,422	28,011
G78	2	A	4"	59	G	24	24,074			14,628	86,312	102,940
G79	5	B	6"	60	G	24	16,516			25,423	60,486	85,909
R85	1	0		61	N	143	0			14,587	0	14,587
R85	2	0		62	N	67	0			2,376	0	2,376
TOTAL						106,246	4,242,002			4,545,998	11,244,809	15,790,807

	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS							
RESIDENTIAL	78,291	1,685,910			2,484,121	4,144,780	6,628,902
COMMERCIAL	17,686	951,135			959,610	2,653,944	3,613,554
APARTMENTS	9,717	1,463,681			1,020,804	4,033,880	5,054,685
COMMERCIAL JACKSONVILLE U.	27,403	2,414,816			1,980,414	6,687,824	8,668,238
PUBLIC	12	21,206			3,530	84,102	87,632
TOTAL	540	120,070			77,933	328,103	406,038
TOTAL	106,246	4,242,002			4,545,998	11,244,809	15,790,807

490

UNITED WATER FLORIDA
WASTEWATER BILL ANALYSIS FOR PERIOD 1-12/97 PRICED AT CURRENT RATES

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQU	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
F60	1	2	5/8"	8	F	66,775	1,469,346	\$34.01	\$2.50	\$2,271,018	\$3,673,365	\$5,944,383
F60	1	3	3/4"	9	F	5,022	97,655	\$34.01	\$2.50	\$170,798	\$244,138	\$414,936
F60	1	4	1"	10	F	795	22,637	\$34.01	\$2.50	\$27,038	\$56,593	\$83,630
F60	1	6	1 1/2"	11	F	20	623	\$34.01	\$2.50	\$680	\$1,558	\$2,238
F60	2	2	5/8"	12	F	24	409	\$12.92	\$3.00	\$310	\$1,227	\$1,537
F62	2	2	5/8"	13	F	7,638	70,203	\$12.92	\$3.00	\$98,683	\$210,609	\$309,292
F62	2	4	1"	14	F	12	1,503	\$33.16	\$3.00	\$398	\$4,509	\$4,907
F62	4	2	5/8"	15	F	180	1,933	\$12.92	\$3.00	\$2,326	\$5,799	\$8,125
F62	5	2	5/8"	16	F	575	4,791	\$12.92	\$3.00	\$7,429	\$14,373	\$21,802
F63	2	2	5/8"	17	F	12	991	\$12.92	\$3.00	\$155	\$2,973	\$3,128
F63	2	3	3/4"	18	F	1,559	18,298	\$18.69	\$3.00	\$29,138	\$48,894	\$78,032
F63	2	7	2"	19	F	12	434	\$132.64	\$3.00	\$1,592	\$1,302	\$2,894
F63	5	3	3/4"	20	F	96	2,526	\$18.69	\$3.00	\$1,794	\$7,578	\$9,372
F64	2	2	5/8"	21	F	36	1,196	\$12.92	\$3.00	\$485	\$3,588	\$4,073
F64	2	4	1"	22	F	2,761	81,083	\$33.16	\$3.00	\$91,555	\$243,249	\$334,804
F64	2	6	1 1/2"	23	F	12	365	\$74.61	\$3.00	\$895	\$1,095	\$1,990
F64	4	4	1"	24	F	24	434	\$33.16	\$3.00	\$798	\$1,302	\$2,098
F64	5	3	3/4"	25	F	12	144	\$18.69	\$3.00	\$224	\$432	\$656
F64	5	4	1"	26	F	1,591	60,103	\$33.16	\$3.00	\$52,758	\$180,309	\$233,067
F65	2	2	5/8"	27	F	12	21	\$12.92	\$3.00	\$155	\$63	\$218
F65	2	6	1 1/2"	28	F	2,002	127,659	\$74.61	\$3.00	\$149,369	\$382,977	\$532,346
F65	4	6	1 1/2"	29	F	24	1	\$74.61	\$3.00	\$1,791	\$3	\$1,794
F65	5	6	1 1/2"	30	F	4,031	269,335	\$74.61	\$3.00	\$300,753	\$808,005	\$1,108,758
F66	2	6	1 1/2"	31	F	12	296	\$74.61	\$3.00	\$895	\$888	\$1,783
F66	2	7	2"	32	F	2,460	272,685	\$132.64	\$3.00	\$326,294	\$818,055	\$1,144,349
F66	4	7	2"	33	F	156	29,356	\$132.64	\$3.00	\$20,692	\$88,068	\$108,760
F66	5	7	2"	34	F	2,378	346,296	\$132.64	\$3.00	\$315,153	\$1,038,888	\$1,354,041
F67	2	9	3"	35	F	430	182,951	\$298.57	\$3.00	\$128,385	\$548,853	\$677,238
F67	4	9	3"	36	F	108	58,640	\$298.57	\$3.00	\$32,246	\$175,920	\$208,166
F67	5	9	3"	37	F	348	273,117	\$298.57	\$3.00	\$103,902	\$819,351	\$923,253
F68	2	A	4"	38	F	168	111,676	\$530.57	\$3.00	\$89,136	\$335,028	\$424,164
F68	4	A	4"	39	F	38	29,613	\$530.57	\$3.00	\$19,101	\$88,839	\$107,940
F68	5	A	4"	40	F	220	296,302	\$530.57	\$3.00	\$116,725	\$888,908	\$1,005,633
F68	5	9	3"	41	F	12	15,269	\$298.57	\$3.00	\$3,583	\$45,807	\$49,390
F68	2	B	6"	42	F	36	22,429	\$1,193.95	\$3.00	\$42,982	\$67,287	\$110,269
F69	5	B	6"	43	F	96	160,172	\$1,193.95	\$3.00	\$114,619	\$480,518	\$595,135
G54	2	9	3"	44	G	12	21,206	\$298.57	\$4.13	\$3,583	\$87,581	\$91,164
G81	1	2	5/8"	45	G	5,205	89,359	\$34.01	\$3.34	\$177,022	\$298,459	\$475,481
G81	1	3	3/4"	46	G	58	1,150	\$34.01	\$3.34	\$1,905	\$3,841	\$5,746
G61	1	4	1"	47	G	263	4,939	\$34.01	\$3.34	\$8,945	\$16,496	\$25,441
G61	1	6	1 1/2"	48	G	12	201	\$34.01	\$3.34	\$408	\$671	\$1,079
G68	5	A	4"	49	G	12	6,817	\$530.57	\$4.01	\$6,367	\$27,336	\$33,703
G72	2	2	5/8"	50	G	49	763	\$12.92	\$4.01	\$633	\$3,060	\$3,693
G73	2	3	3/4"	51	G	24	1,618	\$18.69	\$4.01	\$449	\$6,488	\$6,937
G74	2	4	1"	52	G	96	2,115	\$33.16	\$4.01	\$3,183	\$8,481	\$11,665
G74	4	4	1"	53	G	12	93	\$33.16	\$4.01	\$398	\$373	\$771
G75	2	6	1 1/2"	54	G	48	1,456	\$74.61	\$4.01	\$3,581	\$5,839	\$9,420
G75	5	6	1 1/2"	55	G	120	2,179	\$74.61	\$4.01	\$8,953	\$8,738	\$17,691
G76	2	7	2"	56	G	156	26,223	\$132.64	\$4.01	\$20,692	\$105,154	\$125,846
G76	5	7	2"	57	G	204	10,114	\$132.64	\$4.01	\$27,059	\$40,557	\$67,616
G77	2	9	3"	58	G	36	4,687	\$298.57	\$4.01	\$10,749	\$18,795	\$29,543
G78	2	A	4"	59	G	24	24,074	\$530.57	\$4.01	\$12,734	\$96,537	\$109,270
G79	5	B	6"	60	G	24	16,516	\$1,193.95	\$4.01	\$28,655	\$66,229	\$94,884
R85	1	0		61	N	143	0	\$108.63	\$0.00	\$15,534	\$0	\$15,534
R85	2	0		62	N	67	0	\$37.76	\$0.00	\$2,530	\$0	\$2,530
TOTAL						106,246	4,242,002			4,857,210	12,084,980	16,942,191

	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS							
RESIDENTIAL	78,291	1,685,910			2,673,348	4,295,120	6,968,468
COMMERCIAL	17,686	951,135			1,014,958	2,914,950	3,929,908
APARTMENTS	9,717	1,463,681			1,087,974	4,427,025	5,514,999
COMMERCIAL JACKSONVILLE U.	27,403	2,414,816			2,102,932	7,341,976	9,444,907
PUBLIC	12	21,206			3,583	87,581	91,164
PUBLIC	540	120,070			77,348	360,304	437,652
TOTAL	106,246	4,242,002			4,857,210	12,084,980	16,942,191

UNITED WATER FLORIDA
NORMALIZED WASTEWATER BILL ANALYSIS FOR PERIOD 1-12/97 PRICED AT CURRENT RATES

TARIFF CODE	REV CODE	METER CODE	METER SIZE	BILLING FREQUENC	BILLING UNITS	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
F60	1	2	5/8"	8	F	66,775	1,519,566	\$34.01	\$2.50	\$2,271,018	\$3,798,914	\$6,089,932
F60	1	3	3/4"	9	F	5,022	97,655	\$34.01	\$2.50	\$170,798	\$244,138	\$414,936
F60	1	4	1"	10	F	795	22,637	\$34.01	\$2.50	\$27,038	\$56,593	\$83,630
F60	1	6	1 1/2"	11	F	20	623	\$34.01	\$2.50	\$680	\$1,558	\$2,238
F60	2	2	5/8"	12	F	24	409	\$12.92	\$3.00	\$310	\$1,227	\$1,537
F62	2	2	5/8"	13	F	7,638	70,203	\$12.92	\$3.00	\$98,683	\$210,609	\$309,292
F62	2	4	1"	14	F	12	1,503	\$33.16	\$3.00	\$398	\$4,509	\$4,907
F62	4	2	5/8"	15	F	180	1,933	\$12.92	\$3.00	\$2,326	\$5,799	\$8,125
F62	5	2	5/8"	16	F	575	4,791	\$12.92	\$3.00	\$7,429	\$14,373	\$21,802
F63	2	2	5/8"	17	F	12	991	\$12.92	\$3.00	\$155	\$2,973	\$3,128
F63	2	3	3/4"	18	F	1,559	16,298	\$18.69	\$3.00	\$29,138	\$48,894	\$78,032
F63	2	7	2"	19	F	12	434	\$132.64	\$3.00	\$1,592	\$1,302	\$2,894
F63	5	3	3/4"	20	F	96	2,526	\$18.69	\$3.00	\$1,794	\$7,578	\$9,372
F64	2	2	5/8"	21	F	36	1,196	\$12.92	\$3.00	\$465	\$3,588	\$4,053
F64	2	4	1"	22	F	2,761	81,083	\$33.16	\$3.00	\$91,555	\$243,249	\$334,804
F64	2	6	1 1/2"	23	F	12	365	\$74.61	\$3.00	\$895	\$1,095	\$1,990
F64	4	4	1"	24	F	24	434	\$33.16	\$3.00	\$796	\$1,302	\$2,098
F64	5	3	3/4"	25	F	12	144	\$18.69	\$3.00	\$224	\$432	\$656
F64	5	4	1"	26	F	1,591	60,103	\$33.16	\$3.00	\$52,758	\$180,309	\$233,067
F65	2	2	5/8"	27	F	12	21	\$12.92	\$3.00	\$155	\$63	\$218
F65	2	6	1 1/2"	28	F	2,002	127,659	\$74.61	\$3.00	\$149,369	\$382,977	\$532,346
F65	4	6	1 1/2"	29	F	24	1	\$74.61	\$3.00	\$1,791	\$3	\$1,794
F65	5	6	1 1/2"	30	F	4,031	269,335	\$74.61	\$3.00	\$300,753	\$808,005	\$1,108,758
F66	2	8	1 1/2"	31	F	12	296	\$74.61	\$3.00	\$895	\$888	\$1,783
F66	2	7	2"	32	F	2,460	322,023	\$132.64	\$3.00	\$326,294	\$966,089	\$1,292,383
F68	4	7	2"	33	F	156	25,653	\$132.64	\$3.00	\$20,692	\$78,959	\$99,651
F68	5	7	2"	34	F	2,378	348,290	\$132.64	\$3.00	\$315,153	\$1,038,888	\$1,354,041
F67	2	9	3"	35	F	430	182,951	\$298.57	\$3.00	\$128,385	\$548,853	\$677,238
F67	4	9	3"	36	F	108	58,640	\$298.57	\$3.00	\$32,246	\$175,920	\$208,166
F67	5	9	3"	37	F	348	273,117	\$298.57	\$3.00	\$103,902	\$819,351	\$923,253
F68	2	A	4"	38	F	168	111,676	\$530.57	\$3.00	\$89,136	\$335,028	\$424,164
F68	4	A	4"	39	F	38	29,813	\$530.57	\$3.00	\$18,101	\$88,839	\$107,940
F68	5	A	4"	40	F	220	298,302	\$530.57	\$3.00	\$118,725	\$888,006	\$1,006,731
F68	5	9	3"	41	F	12	15,289	\$298.57	\$3.00	\$3,583	\$45,807	\$49,390
F69	2	B	6"	42	F	38	22,429	\$1,193.95	\$3.00	\$42,982	\$87,287	\$130,269
F69	5	B	6"	43	F	96	160,172	\$1,193.95	\$3.00	\$114,619	\$480,516	\$595,135
G54	2	9	3"	44	G	12	21,206	\$298.57	\$4.13	\$3,583	\$87,581	\$91,164
G61	1	2	5/8"	45	G	5,205	94,053	\$34.01	\$3.34	\$177,022	\$314,137	\$491,159
G61	1	3	3/4"	46	G	56	1,150	\$34.01	\$3.34	\$1,905	\$3,841	\$5,746
G61	1	4	1"	47	G	263	4,939	\$34.01	\$3.34	\$8,945	\$16,496	\$25,441
G61	1	6	1 1/2"	48	G	12	201	\$34.01	\$3.34	\$408	\$671	\$1,079
G68	5	A	4"	49	G	12	6,817	\$530.57	\$4.01	\$6,367	\$27,336	\$33,703
G72	2	2	5/8"	50	G	49	763	\$12.92	\$4.01	\$633	\$3,060	\$3,693
G73	2	3	3/4"	51	G	24	1,618	\$18.69	\$4.01	\$449	\$6,488	\$6,937
G74	2	4	1"	52	G	96	2,115	\$33.16	\$4.01	\$3,183	\$8,481	\$11,665
G74	4	4	1"	53	G	12	91	\$33.16	\$4.01	\$398	\$366	\$764
G75	2	6	1 1/2"	54	G	48	1,456	\$74.61	\$4.01	\$3,581	\$5,839	\$9,420
G75	5	8	1 1/2"	55	G	120	2,179	\$74.61	\$4.01	\$8,953	\$8,738	\$17,691
G78	2	7	2"	56	G	156	30,059	\$132.64	\$4.01	\$20,692	\$120,537	\$141,229
G76	5	7	2"	57	G	204	10,114	\$132.64	\$4.01	\$27,059	\$40,557	\$67,616
G77	2	9	3"	58	G	36	4,687	\$298.57	\$4.01	\$10,749	\$18,795	\$29,543
G78	2	A	4"	59	G	24	24,074	\$530.57	\$4.01	\$12,734	\$96,537	\$109,270
G79	5	B	6"	60	G	24	16,516	\$1,193.95	\$4.01	\$28,655	\$66,229	\$94,884
R85	1	0		61	N	143	0	\$108.63	\$0.00	\$15,534	\$0	\$15,534
R85	2	0		62	N	67	0	\$37.76	\$0.00	\$2,530	\$0	\$2,530
TOTAL						106,246	4,346,385			4,857,210	12,378,488	17,235,698

	BILLS RENDERED	BILLED CONSUMPTION	FIXED CHARGE	QUANTITY RATE	FIXED REVENUE	QUANTITY REVENUE	TOTAL REVENUE
SUBTOTALS BY CUSTOMER CLASS							
RESIDENTIAL	78,291	1,740,824			2,673,348	4,436,347	7,109,695
COMMERCIAL	17,686	1,004,309			1,014,958	3,078,347	4,093,305
APARTMENTS	9,717	1,463,681			1,087,974	4,427,025	5,514,999
COMMERCIAL	27,403	2,467,990			2,102,932	7,505,373	9,608,304
JACKSONVILLE U.	12	21,206			3,583	87,581	91,164
PUBLIC	540	116,365			77,348	349,188	426,536
TOTAL	106,246	4,346,385			4,857,210	12,378,488	17,235,698

UNITED WATER FLORIDA
BASE 1998 WASTEWATER REVENUE PROJECTION

SUBTOTALS BY TARIFF CODE

RESIDENTIAL			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	2,431	91.94%	74,411	1,613,619	\$34.01	2,530,718		2,530,718
3/4"	172	6.49%	5,250	98,805	\$34.01	178,553		178,553
1"	36	1.35%	1,094	27,576	\$34.01	37,207		37,207
1 1/2"	1	0.04%	33	824	\$34.01	1,122		1,122
2"	0	0.00%	0	0	\$34.01	0		0
Unmetered	0	0.00%	143	0	\$108.63	15,534		15,534
TOTAL	2,644		80,931	1,740,824		2,763,134		2,763,134
COMMODITY CHARGES			USE					
USE AS BILLED								
G	5,949		106,292		\$3.34		355,015	355,015
F	97,258		1,737,739		\$2.50		4,344,347	4,344,347
USE IN GALLONS			1,844,031				4,699,362	4,699,362
G	5,949	7.56%	106,292					
G	72,749	92.44%	1,299,829					
TOTAL	78,698		1,406,121					7,462,496

COMMERCIAL			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	184	44.11%	7,955	73,583	12.92	102,779	102,779	102,779
3/4"	38	8.98%	1,621	17,916	18.69	30,296	30,296	30,296
1"	68	16.28%	2,937	84,701	33.16	97,391	97,391	97,391
1 1/2"	49	11.77%	2,123	129,776	74.61	158,397	158,397	158,397
2"	62	14.92%	2,690	352,516	132.64	356,802	356,802	356,802
3"	11	2.64%	477	187,638	298.57	142,418	142,418	142,418
4"	5	1.09%	197	135,750	530.57	104,522	104,522	104,522
6"	1	0.20%	37	22,429	1193.95	44,176	44,176	44,176
Unmetered	0	0.00%	67	0	37.76	2,530	2,530	2,530
TOTAL	418		18,104	1,004,309		1,039,311		1,039,311
COMMODITY CHARGES			USE					
USE AS BILLED								
G	5,706		70,478		\$4.01	282,616	282,616	282,616
F	82,762		1,022,299		\$3.00	3,066,898	3,066,898	3,066,898
USE IN GALLONS			1,092,777				3,349,514	3,349,514
G	5,706	8.44%	70,478					
G	61,906	91.56%	764,680					
TOTAL	67,612		835,158					4,388,825

PUBLIC			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	8	33.33%	188	1,933	\$12.92	2,429	5,799	2,429
1"	2	6.67%	38	525	\$33.16	1,260	1,668	1,260
1 1/2"	1	4.44%	25	1	\$74.61	1,865	3	1,865
2"	7	28.89%	163	25,653	\$132.64	21,620	76,959	21,620
3"	5	20.00%	113	58,640	\$298.57	33,738	175,920	33,738
4"	2	6.67%	38	29,613	\$530.57	20,162	88,839	20,162
6"	0	0.00%	0	0	\$1,193.95	0	0	0
TOTAL	25		565	116,365		81,075	349,188	81,075
COMMODITY CHARGES			USE					
USE AS BILLED								
G	3		95		\$4.01		380	380
F	4,304		120,577		\$3.00		361,732	361,732
USE IN GALLONS			120,672				362,112	362,112
G	3	0.10%	95	0.10%				
G	3,219	99.90%	90,192	99.90%				
TOTAL	3,222		90,287					443,187

APARTMENTS			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	14	5.92%	589	4,791	\$12.92	7,610		7,610
3/4"	3	1.11%	111	2,670	\$18.69	2,075		2,075
1"	38	16.37%	1,629	60,103	\$33.16	54,018		54,018
1 1/2"	98	42.72%	4,249	271,514	\$74.61	317,018		317,018
2"	61	26.55%	2,641	356,410	\$132.64	350,302		350,302
3"	9	3.70%	369	288,386	\$298.57	110,172		110,172
4"	5	2.39%	237	303,119	\$530.57	125,745		125,745
6"	3	1.23%	123	176,688	\$1,193.95	146,856		146,856
TOTAL	230		9,948	1,463,681		1,113,796		1,113,796
COMMODITY CHARGES			USE					
USE AS BILLED								
G	1,199		36,825		\$4.01		147,668	147,668
F	48,059		1,476,114		\$3.00		4,428,342	4,428,342
USE IN GALLONS							4,576,010	4,576,010
G	1,199	3.23%	36,825	3.23%				
G	35,948	96.77%	1,104,133	96.77%				
TOTAL	37,147		1,140,958					5,689,806

JACKSONVILLE U.			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
3"		100.00%	12	21,206	\$298.57	3,583		3,583
TOTAL			12	21,206		3,583		3,583
COMMODITY CHARGES			USE					
USE AS BILLED								
G	1,294		22,500		\$4.13		92,925	92,925
F	0		0				0	0
USE IN GALLONS							92,925	92,925
G		100.00%	22,500	100.00%				
G		0.00%	0	0.00%				
TOTAL			22,500					96,508

UNITED WATER FLORIDA
ANNUALIZED 1998 WASTEWATER REVENUE PROJECTION

SUBTOTALS BY TARIFF CODE

RESIDENTIAL								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	1,216	91.94%	75,627	\$34.01	2,572,074		2,572,074	
3/4"	86	6.49%	5,336	\$34.01	181,477		181,477	
1"	18	1.35%	1,112	\$34.01	37,819		37,819	
1 1/2"	1	0.04%	34	\$34.01	1,156		1,156	
2"	0	0.00%	0	\$34.01	0		0	
Unmeters	0	0.00%	143	\$108.63	15,534		15,534	
TOTAL	1,322		82,252		2,808,061		2,808,061	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	3,321		109,613	\$3.34		366,106	366,106	
F	48,166		1,785,905	\$2.50		4,464,763	4,464,763	
USE IN GALLONS								
G	3,321	8.44%	109,613			4,830,869	4,830,869	
G	36,028	91.56%	1,335,857					
TOTAL	39,349		1,445,470				7,638,930	

COMMERCIAL								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	92	44.11%	8,047	\$12.92	103,967		103,967	
3/4"	19	8.98%	1,640	\$18.69	30,652		30,652	
1"	34	16.28%	2,971	\$33.16	98,518		98,518	
1 1/2"	25	11.77%	2,148	\$74.61	160,262		160,262	
2"	31	14.92%	2,721	\$132.64	360,913		360,913	
3"	6	2.64%	483	\$298.57	144,209		144,209	
4"	2	1.09%	199	\$530.57	105,583		105,583	
6"	0	0.20%	37	\$1,193.95	44,176		44,176	
Unmeters	0	0.00%	67	\$37.76	2,530		2,530	
TOTAL	209		5,655		1,050,812		1,050,812	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	2,853		73,331	\$4.01		294,056	294,056	
F	41,381		1,063,680	\$3.00		3,191,041	3,191,041	
USE IN GALLONS								
G	2,853	8.44%	73,331			3,485,097	3,485,097	
G	30,953	91.56%	795,633					
TOTAL	33,806		868,964				4,535,909	

PUBLIC								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	4	33.33%	192	\$12.92	2,481	0	2,481	
1"	1	6.67%	39	\$33.16	1,293	0	1,293	
1 1/2"	1	4.44%	26	\$74.61	1,940	0	1,940	
2"	4	28.89%	167	\$132.64	22,151	76,959	22,151	
3"	3	20.00%	116	\$298.57	34,634	0	34,634	
4"	1	6.67%	39	\$530.57	20,692	0	20,692	
6"	0	0.00%	0	\$1,193.95	0	0	0	
TOTAL	13		387		83,191	76,959	83,191	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	2		96	\$4.01		387	387	
F	2,152		122,729	\$3.00		368,188	368,188	
USE IN GALLONS								
G	2	0.10%	96			368,574	368,574	
G	1,610	99.90%	91,898					
TOTAL	1,611		91,898				451,765	

APARTMENTS								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	7	5.92%	596	\$12.92	7,700		7,700	
3/4"	1	1.11%	112	\$18.69	2,093		2,093	
1"	19	16.37%	1,648	\$33.16	54,648		54,648	
1 1/2"	49	42.72%	4,298	\$74.61	320,674		320,674	
2"	31	26.55%	2,672	\$132.64	354,414		354,414	
3"	4	3.70%	373	\$298.57	111,367		111,367	
4"	3	2.39%	240	\$530.57	127,337		127,337	
6"	1	1.23%	124	\$1,193.95	148,050		148,050	
TOTAL	115		9,355		1,126,282		1,126,282	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	599		37,424	\$4.01		150,072	150,072	
F	24,030		1,500,144	\$3.00		4,500,431	4,500,431	
USE IN GALLONS								
G	599	3.23%	37,424			4,650,503	4,650,503	
G	17,974	96.77%	1,122,107					
TOTAL	18,574		1,159,532				5,776,785	

JACKSONVILLE U.								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
3"			12	\$298.57	3,583		3,583	
TOTAL			12		3,583		3,583	
COMMODITY CHARGES			USE					
USE AS BILLED								
G			22,500	\$4.13		92,925	92,925	
F			0	\$0.00		0	0	
USE IN GALLONS								
G			22,500				92,925	
G			0					
TOTAL			22,500				96,508	

UNITED WATER FLORIDA

1998 WASTEWATER REVENUE PROJECTION @ PROPOSED RATES
SUBTOTALS BY TARIFF CODE **16.50% Increase**

RESIDENTIAL						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	75,627	\$39.62		2,996,342		2,996,342
3/4"	5,336	\$39.62		211,412		211,412
1"	1,112	\$39.62		44,057		44,057
1 1/2"	34	\$39.62		1,347		1,347
2"	0	\$39.62		0		0
Unmetered	143	\$126.55		18,097		18,097
TOTAL	82,252			3,271,255		3,271,255
COMMODITY CHARGES						
USE AS BILLED	USE					
G	109,613		\$3.89		426,393	426,393
F	1,785,905		\$2.91		5,196,984	5,196,984
USE IN GALLONS	1,895,518				5,623,377	5,623,377
G	109,613					
G	1,335,857					
TOTAL	1,445,470					8,894,632

COMMERCIAL						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	8,047	\$15.13		121,751		121,751
3/4"	1,640	\$21.85		35,834		35,834
1"	2,971	\$38.71		115,007		115,007
1 1/2"	2,148	\$87.01		186,897		186,897
2"	2,721	\$154.62		420,721		420,721
3"	483	\$347.91		168,041		168,041
4"	199	\$618.18		123,018		123,018
6"	37	\$1,391.03		51,468		51,468
Unmetered	67	\$43.99		2,947		2,947
TOTAL	5,655			1,225,685		1,225,685
COMMODITY CHARGES						
USE AS BILLED	USE					
G	73,331		\$4.67		342,454	342,454
F	1,063,680		\$3.49		3,712,244	3,712,244
USE IN GALLONS	1,137,011				4,054,699	4,054,699
G	73,331					
G	795,633					
TOTAL	868,964					5,280,384

PUBLIC						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	192	\$15.13		2,905	0	2,905
1"	39	\$38.71		1,510	0	1,510
1 1/2"	26	\$87.01		2,262	0	2,262
2"	167	\$154.62		25,822	76,959	25,822
3"	116	\$347.91		40,358	0	40,358
4"	39	\$618.18		24,109	0	24,109
6"	0	\$1,391.03		0	0	0
TOTAL	387			96,965	76,959	96,965
COMMODITY CHARGES						
USE AS BILLED	USE					
G	96		\$4.67		450	450
F	122,729		\$3.49		428,325	428,325
USE IN GALLONS	120,672				428,775	428,775
G	96					
G	91,801					
TOTAL	91,898					525,740

APARTMENTS						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	596	\$15.13		9,017		9,017
3/4"	112	\$21.85		2,447		2,447
1"	1,648	\$38.71		63,794		63,794
1 1/2"	4,298	\$87.01		373,969		373,969
2"	2,672	\$154.62		413,145		413,145
3"	373	\$347.91		129,770		129,770
4"	240	\$618.18		148,363		148,363
6"	124	\$1,391.03		172,488		172,488
TOTAL	9,355			1,312,994		1,312,994
COMMODITY CHARGES						
USE AS BILLED	USE					
G	37,424		\$4.67		174,772	174,772
F	1,500,144		\$3.49		5,235,501	5,235,501
USE IN GALLONS	0				5,410,273	5,410,273
G	37,424					
G	1,122,107					
TOTAL	1,159,532					6,723,267

JACKSONVILLE U.						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
3"	12	\$347.91		4,175		4,175
TOTAL	12			4,175		4,175
COMMODITY CHARGES						
USE AS BILLED	USE					
G	22,500		\$4.81		108,225	108,225
F	0		\$0.00		0	0
USE IN GALLONS	0					
G	22,500					
G	0					
TOTAL	22,500					112,400

UNITED WATER FLORIDA
BASE 1999 WASTEWATER REVENUE PROJECTION

SUBTOTALS BY TARIFF CODE

RESIDENTIAL			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	1,548	91.94%	75,959	1,613,619	34	2,583,366		2,583,366
3/4"	109	6.49%	5,359	98,805	34	182,260		182,260
1"	23	1.35%	1,117	27,576	34	37,989		37,989
1 1/2"	1	0.04%	34	824	34	1,156		1,156
2"	0	0.00%	0	0	34	0		0
Unmetered	0	0.00%	143	0	109	15,534		15,534
TOTAL	1,684		82,612	1,740,824		2,820,305		2,820,305
COMMODITY CHARGES								
USE AS BILLED			USE					
G	4,732		111,024		3		370,821	370,821
F	77,367		1,815,106		3		4,537,765	4,537,765
USE IN GALLONS			USE					
G	4,732	7.56%	111,024				4,908,586	4,908,586
G	57,871	92.44%	1,357,699					
TOTAL	62,603		1,468,723					7,728,891

COMMERCIAL			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	184	44.11%	8,139	73,583	13	105,156		105,156
3/4"	38	8.98%	1,659	17,916	19	31,007		31,007
1"	68	16.28%	3,005	84,701	33	99,646		99,646
1 1/2"	49	11.77%	2,172	129,776	75	162,053		162,053
2"	62	14.92%	2,752	352,516	133	365,025		365,025
3"	11	2.64%	488	187,638	299	145,702		145,702
4"	5	1.09%	202	135,750	531	107,175		107,175
6"	1	0.20%	38	22,429	1,194	45,370		45,370
Unmetered	0	0.00%	67	0	38	2,530		2,530
TOTAL	418		18,522	1,004,309		1,063,664		1,063,664
COMMODITY CHARGES			USE					
USE AS BILLED			USE					
G	1,332		71,810		4	287,959	287,959	287,959
F	19,325		1,041,625		3	3,124,874	3,124,874	3,124,874
USE IN GALLONS			USE					
G	1,332	8.44%	71,810				3,412,832	3,412,832
G	14,455	91.56%	779,135					
TOTAL	15,788		850,945					4,476,496

PUBLIC			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	10	33.33%	198	1,933	13	2,558	30,047	2,558
1"	2	6.67%	40	525	33	1,326	39,585	1,326
1 1/2"	1	4.44%	26	1	75	1,940	133,600	1,940
2"	9	28.89%	172	25,653	133	22,814	2,744,566	22,814
3"	6	20.00%	119	58,640	299	35,530	9,627,557	35,530
4"	2	6.67%	40	29,613	531	21,223	10,134,163	21,223
6"	0	0.00%	0	0	1,194	0	0	0
TOTAL	30		595	116,365		85,391	22,709,517	85,391
COMMODITY CHARGES			USE					
USE AS BILLED			USE					
G	1		95		4		382	382
F	838		121,415		3		364,245	364,245
USE IN GALLONS			USE					
G	1	0.10%	95	0.10%			364,627	364,627
G	627	99.90%	90,818	99.90%				
TOTAL	627		90,914					450,019

APARTMENTS			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
5/8"	14	5.92%	603	4,791	13	7,791		7,791
3/4"	3	1.11%	114	2,670	19	2,131		2,131
1"	38	16.37%	1,667	60,103	33	55,278		55,278
1 1/2"	98	42.72%	4,347	271,514	75	324,330		324,330
2"	61	26.55%	2,702	356,410	133	358,393		358,393
3"	9	3.70%	378	288,386	299	112,859		112,859
4"	5	2.39%	242	303,119	531	128,398		128,398
6"	3	1.23%	126	176,688	1,194	150,438		150,438
TOTAL	230		10,179	1,463,681		1,139,617		1,139,617
COMMODITY CHARGES			USE					
USE AS BILLED			USE					
G	280		37,105		4		148,791	148,791
F	11,222		1,487,336		3		4,462,008	4,462,008
USE IN GALLONS			USE					
G	280	3.23%	37,105	3.23%			4,610,799	4,610,799
G	8,394	96.77%	1,112,527	96.77%				
TOTAL	8,674		1,149,632					5,750,416

JACKSONVILLE U.			BILLS			FIXED REV	USE REV	TOT REV
FIXED CHARGES								
3"		100.00%	12	21,206	299	3,583		3,583
TOTAL			12	21,206		3,583		3,583
COMMODITY CHARGES			USE					
USE AS BILLED			USE					
G	0		22,500		4		92,925	92,925
F	0		0				0	0
USE IN GALLONS			USE					
G		100.00%	22,500	100.00%			92,925	92,925
G		0.00%	0	0.00%				
TOTAL			22,500					96,508

UNITED WATER FLORIDA

ANNUALIZED 1999 WASTEWATER REVENUE PROJECTION

SUBTOTALS BY TARIFF CODE

RESIDENTIAL								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	774	91.94%	76,733	\$34.01	2,609,689		2,609,689	
3/4"	55	6.49%	5,414	\$34.01	184,130		184,130	
1"	11	1.35%	1,128	\$34.01	38,363		38,363	
1 1/2"	0	0.04%	34	\$34.01	1,156		1,156	
2"	0	0.00%	0	\$34.01	0		0	
Unmetered	0	0.00%	143	\$108.63	15,534		15,534	
TOTAL	842		83,452		2,848,873		2,848,873	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	1,267		112,292	\$3.34		375,054	375,054	
F	18,382		1,833,488	\$2.50		4,583,719	4,583,719	
USE IN GALLONS								
G	1,267	8.44%	112,292					
G	13,750	91.56%	1,371,449			(7,807,646)		
TOTAL	15,017		1,483,740				7,807,646	

COMMERCIAL								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	92	44.11%	8,231	\$12.92	106,345		106,345	
3/4"	19	8.98%	1,678	\$18.69	31,362		31,362	
1"	34	16.28%	3,039	\$33.16	100,773		100,773	
1 1/2"	25	11.77%	2,197	\$74.61	163,918		163,918	
2"	31	14.92%	2,783	\$132.64	369,137		369,137	
3"	6	2.64%	494	\$298.57	147,494		147,494	
4"	2	1.09%	204	\$530.57	108,236		108,236	
6"	0	0.20%	38	\$1,193.95	45,370		45,370	
Unmetered	0	0.00%	67	\$37.76	2,530		2,530	
TOTAL	209		5,783		1,075,165		1,075,165	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	523		72,333	\$4.01		290,056	290,056	
F	7,585		1,049,209	\$3.00		3,147,627	3,147,627	
USE IN GALLONS								
G	523	8.44%	72,333					
G	5,673	91.56%	784,808			3,437,683	3,437,683	
TOTAL	6,196		857,141				4,512,847	

PUBLIC								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	5	33.33%	203	\$12.92	2,623	0	2,623	
1"	1	6.67%	41	\$33.16	1,360	0	1,360	
1 1/2"	1	4.44%	27	\$74.61	2,014	USE REV	2,014	
2"	4	28.89%	176	\$132.64	23,345	2,744,566	23,345	
3"	3	20.00%	122	\$298.57	36,426	0	36,426	
4"	1	6.67%	41	\$530.57	21,753	0	21,753	
6"	0	0.00%	0	\$1,193.95	0	0	0	
TOTAL	15		407		87,520	2,744,566	87,520	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	1		96	\$4.01		385	385	
F	802		122,217	\$3.00		366,651	366,651	
USE IN GALLONS								
G	1	0.10%	96	\$0.04		367,036	367,036	
G	600	99.90%	91,418					
TOTAL	601		91,514				454,557	

APARTMENTS								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
5/8"	7	5.92%	610	\$12.92	7,881		7,881	
3/4"	1	1.11%	115	\$18.69	2,149		2,149	
1"	19	16.37%	1,686	\$33.16	55,908		55,908	
1 1/2"	49	42.72%	4,396	\$74.61	327,986		327,986	
2"	31	26.55%	2,733	\$132.64	362,505		362,505	
3"	4	3.70%	382	\$298.57	114,054		114,054	
4"	3	2.39%	245	\$530.57	129,990		129,990	
6"	1	1.23%	127	\$1,193.95	151,632		151,632	
TOTAL	115		9,569		1,152,104		1,152,104	
COMMODITY CHARGES			USE					
USE AS BILLED								
G	82		37,187	\$4.01		149,119	149,119	
F	3,282		1,490,618	\$3.00		4,471,855	4,471,855	
USE IN GALLONS								
G	82	3.23%	37,187			4,620,974	4,620,974	
G	2,455	96.77%	1,114,983					
TOTAL	2,537		1,152,169				5,773,078	

JACKSONVILLE U.								
FIXED CHARGES			BILLS		FIXED REV	USE REV	TOT REV	
3"			12	\$298.57	3,583		3,583	
TOTAL			12		3,583		3,583	
COMMODITY CHARGES			USE					
USE AS BILLED								
G			22,500	\$4.13		92,925	92,925	
F			0	\$0.00		0	0	
USE IN GALLONS								
G			22,500				92,925	
G			0					
TOTAL			22,500				96,508	

UNITED WATER FLORIDA

1998 WASTEWATER REVENUE PROJECTION @ PROPOSED RATES
SUBTOTALS BY TARIFF CODE **16.09% Increase**

RESIDENTIAL						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	75,627	\$39.48		2,985,754		2,985,754
3/4"	5,336	\$39.48		210,865		210,865
1"	1,112	\$39.48		43,902		43,902
1 1/2"	34	\$39.48		1,342		1,342
2"	0	\$39.48		0		0
Unmetered	143	\$126.11		18,034		18,034
TOTAL	82,252			3,259,697		3,259,697
COMMODITY CHARGES	USE					
USE AS BILLED						
G	109,613		\$3.88		425,297	425,297
F	1,785,905		\$2.90		5,179,125	5,179,125
USE IN GALLONS	1,895,518				5,604,422	5,604,422
G	109,613					
G	1,335,857					
TOTAL	1,445,470					8,864,119

COMMERCIAL						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	8,047	\$15.00		120,705		120,705
3/4"	1,640	\$21.69		35,572		35,572
1"	2,971	\$38.49		114,354		114,354
1 1/2"	2,148	\$86.61		186,038		186,038
2"	2,721	\$153.98		418,980		418,980
3"	483	\$346.60		167,408		167,408
4"	199	\$615.94		122,572		122,572
6"	37	\$1,386.06		51,284		51,284
Unmetered	67	\$43.84		2,937		2,937
TOTAL	5,655			1,219,850		1,219,850
COMMODITY CHARGES	USE		\$0.13			
USE AS BILLED						
G	73,331		\$4.66		341,721	341,721
F	1,063,680		\$3.48		3,701,608	3,701,608
USE IN GALLONS	1,137,011				4,043,329	4,043,329
G	73,331					
G	795,633					
TOTAL	868,964					5,263,178

PUBLIC						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	192	\$15.00		2,880	0	2,880
1"	39	\$38.49		1,501	0	1,501
1 1/2"	26	\$86.61		2,252	0	2,252
2"	167	\$153.98		25,715	76,959	25,715
3"	116	\$346.60		40,206	0	40,206
4"	39	\$615.94		24,022	0	24,022
6"	0	\$1,386.06		0	0	0
TOTAL	387			96,575	76,959	96,575
COMMODITY CHARGES	USE					
USE AS BILLED						
G	96		\$4.66		449	449
F	122,729		\$3.48		427,098	427,098
USE IN GALLONS	120,672				427,547	427,547
G	96					
G	91,801					
TOTAL	91,898					524,122

APARTMENTS						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
5/8"	596	\$15.00		8,940		8,940
3/4"	112	\$21.69		2,429		2,429
1"	1,648	\$38.49		63,432		63,432
1 1/2"	4,298	\$86.61		372,250		372,250
2"	2,672	\$153.98		411,435		411,435
3"	373	\$346.60		129,282		129,282
4"	240	\$615.94		147,826		147,826
6"	124	\$1,386.06		171,871		171,871
TOTAL	9,355			1,307,464		1,307,464
COMMODITY CHARGES	USE					
USE AS BILLED						
G	37,424		\$4.66		174,398	174,398
F	1,500,144		\$3.48		5,220,500	5,220,500
USE IN GALLONS	0				5,394,898	5,394,898
G	37,424					
G	1,122,107					
TOTAL	1,159,532					6,702,362

JACKSONVILLE U.						
FIXED CHARGES	BILLS			FIXED REV	USE REV	TOT REV
3"	12	\$346.60		4,159		4,159
TOTAL	12			4,159		4,159
COMMODITY CHARGES	USE					
USE AS BILLED						
G	22,500		\$4.79		107,775	107,775
F	0		\$0.00		0	0
USE IN GALLONS	0					107,775
G	22,500					
G	0					
TOTAL	22,500					111,934

UNITED WATER FLORIDA

1999 WASTEWATER REVENUE PROJECTION @ PROPOSED RATES
SUBTOTALS BY TARIFF CODE **16.50% Increase**

RESIDENTIAL								
FIXED CHARGES		BILLS			FIXED REV	USE REV	TOT REV	
5/8"	1,803,598	76,733	\$39.70	\$0.08	3,046,300		3,046,300	
3/4"	110,438	5,414	\$39.70	\$0.08	214,936		214,936	
1"	30,823	1,128	\$39.70	\$0.08	44,782		44,782	
1 1/2"	921	34	\$39.70	\$0.08	1,350		1,350	
2"	0	0	\$39.70	\$0.08	0		0	
Unmetered		143	\$126.63	\$0.08	18,108		18,108	
TOTAL		83,452			3,325,475		3,325,475	
COMMODITY CHARGES								
USE AS BILLED		USE						
G		112,292	\$144.73	\$3.89		436,814	436,814	
F		1,833,488	\$144.46	\$2.91		5,335,449	5,335,449	
USE IN GALLONS		1,945,779				5,772,263	5,772,263	
G		112,292						
G		1,371,449						
TOTAL		1,483,740					9,097,739	

COMMERCIAL								
FIXED CHARGES		BILLS	RATES	ADJ 2 RATE	FIXED REV	USE REV	TOT REV	
5/8"	82,172	8,231	\$15.13	0.08	124,535		124,535	
3/4"	20,007	1,678	\$21.85	0.08	36,664		36,664	
1"	94,588	3,039	\$38.71	0.08	117,640		117,640	
1 1/2"	144,925	2,197	\$87.01	0.09	191,161		191,161	
2"	393,665	2,783	\$154.62	0.09	430,307		430,307	
3"	209,541	494	\$347.91	0.08	171,868		171,868	
4"	151,596	204	\$618.18	0.07	126,109		126,109	
6"	25,047	38	\$1,391.03	0.08	52,859		52,859	
Unmetered		67	\$43.99	\$0.65	2,947		2,947	
TOTAL		5,783	\$2,472.36	\$0.08	1,254,090		1,254,090	
COMMODITY CHARGES								
USE AS BILLED		USE						
G		72,333		\$4.67		337,795	337,795	
F		1,049,209		\$3.49		3,661,740	3,661,740	
USE IN GALLONS		1,121,542				3,999,535	3,999,535	
G		72,333						
G		784,808						
TOTAL		857,141					5,253,625	

PUBLIC								
FIXED CHARGES		BILLS			FIXED REV	USE REV	TOT REV	
5/8"	2,018	203	\$15.13		3,071		3,071	
1"	549	41	\$38.71		1,587		1,587	
1 1/2"	1	27	\$87.01		2,349		2,349	
2"	26,787	176	\$154.62		27,213		27,213	
3"	61,233	122	\$347.91		42,445		42,445	
4"	30,922	41	\$618.18		25,345		25,345	
6"	0	0	\$1,391.03		0		0	
TOTAL		407			102,011		102,011	
COMMODITY CHARGES								
USE AS BILLED		USE						
G		96		\$4.67		448	448	
F		122,217		\$3.49		426,538	426,538	
USE IN GALLONS		121,510				426,986	426,986	
G		96						
G		91,418						
TOTAL		91,514					528,997	

APARTMENTS								
FIXED CHARGES		BILLS			FIXED REV	USE REV	TOT REV	
5/8"	4,879	610	\$15.13		9,229		9,229	
3/4"	2,719	115	\$21.85		2,513		2,513	
1"	61,209	1,686	\$38.71		65,265		65,265	
1 1/2"	276,511	4,396	\$87.01		382,496		382,496	
2"	362,969	2,733	\$154.62		422,576		422,576	
3"	293,693	382	\$347.91		132,902		132,902	
4"	308,698	245	\$618.18		151,454		151,454	
6"	179,940	127	\$1,391.03		176,661		176,661	
TOTAL		9,569			1,343,096		1,343,096	
COMMODITY CHARGES								
USE AS BILLED		USE						
G		37,187		\$4.67		173,662	173,662	
F		1,490,618		\$3.49		5,202,258	5,202,258	
USE IN GALLONS		0				5,375,920	5,375,920	
G		37,187						
G		1,114,983						
TOTAL		1,152,169					6,719,016	

JACKSONVILLE U.								
FIXED CHARGES		BILLS			FIXED REV	USE REV	TOT REV	
3"	22,500	12	\$347.83		4,174		4,174	
TOTAL		12			4,174		4,174	
COMMODITY CHARGES								
USE AS BILLED		USE						
G		22,500		\$4.81		108,225	108,225	
F		0		\$3.60		0	0	
USE IN GALLONS		0						
G		22,500						
G		0						
TOTAL		22,500					112,399	

Existing Tariff Pages & Proposed Changes

Florida Public Service Commission

Company: United Water Florida
Docket No.: 980214-WS
Base Year Ended: December 31, 1997
Water [X] or Sewer [X]
Customer Class: All
Meter Size: All

Schedule: G-43
Page 1 of 18
Preparer: F. Gradilone

Explanation: The following are copies of the existing tariff pages to be changed and proposed tariff sheets.

UNITED WATER FLORIDA

EXISTING TARIFF PAGES TO BE CHANGED

ALL CHANGES TO BE MADE ARE INDICATED BY

BOLD

TEXT

UNITED WATER FLORIDA INC.
WATER TARIFF

THIRD REVISED SHEET NO. 15.0
CANCELS **SECOND** REVISED SHEET NO. 15.0

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits	20.0 – 20.1
Fire Protection Service, FW	19.0 – 19.1
General Service, GW	16.0 – 16.3
Meter Test Deposit	21.0
Miscellaneous Service Charges	22.0
Multi-Residential Service, MW.....	18.0 – 18.3
Residential Service, RW.....	17.0 – 17.3
Service Availability Fees and Charges	23.0 – 23.18

Type of Filing: **Transfer and Amendment
of Certificate**

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

NINTH REVISED SHEET NO. 16.0
CANCELS EIGHTH REVISED SHEET NO. 16.0

UNITED WATER FLORIDA INC.
WATER TARIFF

RATE SCHEDULE GW (1)
SCHEDULE OF RATES FOR GENERAL METERED WATER SERVICE

AVAILABILITY:
Available in the territory served by United Water Florida Inc.

APPLICABILITY:
For water service to all customers in the territory served by United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service customers.

LIMITATIONS:
The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

<u>RATES:</u>	<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
	All usage, per 1,000 gallons	\$1.36
	All usage, per 100 cubic feet	\$1.01

BASE FACILITY CHARGES:

<u>Meter Size</u>	<u>Per Month</u>
5/8"	\$ 8.08
3/4"	11.69
1"	20.74
1½"	46.66
2"	82.94
3"	186.68
4"	331.78
6"	746.60
8"	1,327.01
10"	2,074.11
12"	2,986.40

Type of Filing: 1996 Rate Case Filing
(Continued to Sheet No. 16.1)

Effective: Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

TENTH REVISED SHEET NO. 17.0
CANCELS NINTH REVISED SHEET NO. 17.0

RATE SCHEDULE RW (1)

SCHEDULE OF RATES FOR RESIDENTIAL METERED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For water service for all purposes in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: QUARTERLY

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>
All usage, per 1,000 gallons	\$ 1.36
All usage, per 100 cubic feet	\$ 1.01

BASE FACILITY CHARGE:

<u>Meter Size</u>	<u>Per Quarter</u>
5/8"	\$ 17.39
3/4"	25.16
1"	44.63
1½"	100.43
2"	178.54

Type of Filing: 1996 Rate Case Filing
(Continued to Sheet 17.1)

Effective:

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

NINTH REVISED SHEET NO. 19.0
CANCELS EIGHTH REVISED SHEET NO. 19.0

RATE SCHEDULE FW (1)

FIRE HYDRANTS, FIRE LINES AND SPRINKLER SYSTEMS

AVAILABILITY:

In the territory served by United Water Florida Inc.

APPLICABILITY:

For private fire lines to customers' facilities in the territory served by United Water Florida Inc.

LIMITATIONS:

This schedule is not applicable to municipal fire hydrants. Subject to all the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: MONTHLY

RATES:

Private Fire Protection

<u>Size of Service Connection</u>	<u>Monthly Rate Per Connection</u>
2"	\$ 6.91
3"	15.56
4"	27.65
6"	62.22
8"	110.58
10"	172.84
12"	248.87

There will be no additional charge for meter heads, hose connections, or hydrants supplied from the service line.

The minimum charge for service under this schedule shall be for a period of one year based on the number of connections at the aforementioned rates.

Type of Filing: 1996 Rate Case Filing
(Continued to Sheet No. 19.1)

Effective:

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

NINTH REVISED SHEET NO. 17.0
CANCELS EIGHTH REVISED SHEET NO. 17.0

RATE SCHEDULE GS (1)
SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service to all customers in the territory of United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service Customers.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$ 4.01
All usage, per 100 cubic feet	\$ 3.00

For those customers who are unmetered, a flat rate charge of \$37.76 shall be billed.

<u>Base Facility Charge</u>	
<u>Meter Size</u>	<u>Per Month</u>
5/8"	\$ 12.92
3/4"	18.69
1"	33.16
1½"	74.61
2"	132.64
3"	298.53
4"	530.57
6"	1,193.95
8"	2,122.13

Type of Filing: 1996 Rate Case Filing
(Continued to Sheet No. 17.1)

Effective:

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

NINTH REVISED SHEET NO. 17.2
CANCELS EIGHTH REVISED SHEET NO. 17.2

(Continued From Sheet No. 17.1)

RATE SCHEDULE GS (2)

SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available to Jacksonville University, a Non-Residential Customer of United Water Florida Inc.

APPLICABILITY:

For wastewater service to Jacksonville University, for which no other schedule applies.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$ 4.13
All usage, per 100 cubic feet	\$ 3.09

Base Facility Charge

<u>Base Facility Charge</u>	
<u>Meter Size</u>	<u>Per Month</u>
3"	\$ 298.53
4"	530.57
6"	1,193.95

Rate established for Jacksonville University based on wastewater flows.

Type of Filing: 1996 Rate Case Filing

(Continued to Sheet No. 17.3)

Effective:

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

NINTH REVISED SHEET NO. 18.0
CANCELS EIGHTH REVISED SHEET NO. 18.0

RATE SCHEDULE RS (1)
SCHEDULE OF RATES FOR RESIDENTIAL WASTEWATER COLLECTION SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Quarterly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>
First 27,000 gallons - per 1,000 gallons	\$ 3.34
First 3,600 cubic feet - per 100 cubic feet	\$ 2.50

The maximum gallonage charge per residential customer shall be no more than 27,000 gallons or 3,600 cubic feet per quarter.

<u>Base Facility Charge</u>	<u>Net Per Quarter</u>
Per single family residential structure.....	\$ 34.01
The minimum billing under this tariff sheet shall be	\$ 34.01
The maximum billing under this tariff sheet shall be	\$124.19

For those customers who are unmetered a flat rate charge of **\$108.63** per quarter shall be billed.

Type of Filing: **1996 Rate Case Filing**
(Continued to Sheet No. 18.1)

Effective:

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA

PROPOSED TARIFF PAGES

CHANGES MADE INDICATED IN MARGINS AS FOLLOWS

- (T)* TEXT CHANGE
- (N)* NEW TEXT
- (D)* RATE DECREASE
- (I)* RATE INCREASE

UNITED WATER FLORIDA INC.
WATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>	
Customer Deposits	20.0 – 20.1	
Fire Protection Service, FW	19.0 – 19.1	
General Service, GW	16.0 – 16.3	
Meter Test Deposit	21.0	
Miscellaneous Service Charges	22.0	
Multi-Residential Service, MW.....	18.0 – 18.3	
Residential Service, RW.....	17.0 – 17.3	
Service Availability Fees and Charges	23.0 – 23.18	
Reused Water Service	19.5	(N)

Type of Filing: 1998 Rate Case Filing

(T)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

TENTH REVISED SHEET NO. 16.0(T)
CANCELS NINTH REVISED SHEET NO. 16.0(T)

RATE SCHEDULE GW (1)
SCHEDULE OF RATES FOR GENERAL METERED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For water service to all customers in the territory served by United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service customers.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>	
All usage, per 1,000 gallons	\$1.65	(I)
All usage, per 100 cubic feet	\$1.23	(I)

BASE FACILITY CHARGES:

<u>Meter Size</u>	<u>Per Month</u>	
5/8"	\$ 9.66	(I)
3/4"	14.04	(I)
1"	25.01	(I)
1½"	56.45	(I)
2"	100.45	(I)
3"	226.29	(I)
4"	402.27	(I)
6"	905.39	(I)
8"	1,609.53	(I)
10"	2,515.69	(I)
12"	3,622.20	(I)

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 16.1)

(T)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

ELEVENTH REVISED SHEET NO. 17.0 (T)
CANCELS TENTH REVISED SHEET NO. 17.0 (T)

RATE SCHEDULE RW (1)

SCHEDULE OF RATES FOR RESIDENTIAL METERED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For water service for all purposes in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: QUARTERLY

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>	
All usage, per 1,000 gallons	\$ 1.65	(T)
All usage, per 100 cubic feet	\$ 1.23	(T)

BASE FACILITY CHARGE:

<u>Meter Size</u>	<u>Per Quarter</u>	
5/8"	\$ 21.09	(T)
3/4"	30.52	(T)
1"	54.13	(T)
1½"	121.81	(T)
2"	216.55	(T)

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet 17.1)

(T)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

TENTH REVISED SHEET NO. 19.0
CANCELS NINTH REVISED SHEET NO. 19.0

(T)
(T)

RATE SCHEDULE FW (1)

FIRE HYDRANTS, FIRE LINES AND SPRINKLER SYSTEMS

AVAILABILITY:

In the territory served by United Water Florida Inc.

APPLICABILITY:

For private fire lines to customers' facilities in the territory served by United Water Florida Inc.

LIMITATIONS:

This schedule is not applicable to municipal fire hydrants. Subject to all the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: MONTHLY

RATES:

<u>Private Fire Protection</u>		
<u>Size of Service Connection</u>	<u>Monthly Rate Per Connection</u>	
2"	\$ 8.38	(I)
3"	18.86	(I)
4"	33.51	(I)
6"	75.42	(I)
8"	134.05	(I)
10"	209.52	(I)
12"	301.67	(I)

There will be no additional charge for meter heads, hose connections, or hydrants supplied from the service line.

The minimum charge for service under this schedule shall be for a period of one year based on the number of connections at the aforementioned rates.

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 19.1)

(T)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

ORIGINAL SHEET NO. 19.5 (N)

RATE SCHEDULE RU (1)
SCHEDULE OF RATES FOR REUSED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc. in special service areas so designated by the Company.

APPLICABILITY:

For reused water service to the Ponte Vedra Golf Course.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through an unmetered service line or through one or more meters at the Company's discretion. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$ 0.00
All usage, per 100 cubic feet	\$ 0.00

BASE FACILITY CHARGES:

<u>Service Line Size</u>	<u>Per Month</u>
5/8"	\$ 0.00
3/4"	0.00
1"	0.00
1½"	0.00
2"	0.00
3"	0.00
4"	0.00
6"	0.00
8"	0.00
10"	0.00
12"	0.00

Type of Filing: 1998 Rate Case Filing

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

TENTH REVISED SHEET NO. 17.0 (T)
CANCELS NINTH REVISED SHEET NO. 17.0 (T)

RATE SCHEDULE GS (1)
SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service to all customers in the territory of United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service Customers.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>	
All usage, per 1,000 gallons	\$4.67	(I)
All usage, per 100 cubic feet	\$3.49	(I)

For those customers who are unmetered, a flat rate charge of \$43.99 shall be billed. (I)

<u>Base Facility Charge</u>		
<u>Meter Size</u>	<u>Per Month</u>	
5/8"	\$ 15.13	(I)
3/4"	21.85	(I)
1"	38.71	(I)
1½"	87.01	(I)
2"	154.62	(I)
3"	347.91	(I)
4"	618.18	(I)
6"	1,391.03	(I)
8"	2,472.36	(I)

Type of Filing: 1998 Rate Case Filing (T)
(Continued to Sheet No. 17.1)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

TENTH REVISED SHEET NO. 17.2 (T)
CANCELS NINTH REVISED SHEET NO. 17.2 (T)

(Continued From Sheet No. 17.1)

RATE SCHEDULE GS (2)

SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available to Jacksonville University, a Non-Residential Customer of United Water Florida Inc.

APPLICABILITY:

For wastewater service to Jacksonville University, for which no other schedule applies.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>	
All usage, per 1,000 gallons	\$ 4.81	(I)
All usage, per 100 cubic feet	\$ 3.60	(I)

Base Facility Charge

<u>Base Facility Charge</u>		
<u>Meter Size</u>	<u>Per Month</u>	
3"	\$ 347.91	(I)
4"	618.18	(I)
6"	1,391.03	(I)

Rate established for Jacksonville University based on wastewater flows.

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 17.3)

(T)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

TENTH REVISED SHEET NO. 18.0 (T)
CANCELS NINTH REVISED SHEET NO. 18.0 (T)

RATE SCHEDULE RS (1)
SCHEDULE OF RATES FOR RESIDENTIAL WASTEWATER COLLECTION SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Quarterly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>	
First 27,000 gallons - per 1,000 gallons	\$ 3.89	(I)
First 3,600 cubic feet - per 100 cubic feet	\$ 2.91	(I)

The maximum gallonage charge per residential customer shall be no more than 27,000 gallons or 3,600 cubic feet per quarter.

<u>Base Facility Charge</u>	<u>Net Per Quarter</u>	
Per single family residential structure.....	\$ 39.70	(I)
The minimum billing under this tariff sheet shall be	\$ 39.70	(I)
The maximum billing under this tariff sheet shall be	\$144.46	(I)

For those customers who are unmetered a flat rate charge of \$126.63 per quarter shall be billed. (I)

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 18.1)

(T)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

Reused Water Contract

Florida Public Service Commission

Company: United Water Florida
Docket No.: 980214-WS
Base Year Ended: December 31, 1997
Water [X] or Sewer [X]
Customer Class: All
Meter Size: All

Schedule: G-44
Page 1 of 47
Preparer: F. Gradilone

Explanation: The following is a copy of the reused water contract with the Ponte Vedra Golf Course

SPRAY IRRIGATION AGREEMENT

THIS SPRAY IRRIGATION AGREEMENT, made and entered into this 19 day of November, 1993, by and between JACKSONVILLE SUBURBAN UTILITIES CORPORATION, a Florida corporation, whose mailing address is 1400 Millcoe Road, Jacksonville, Florida 32225 (hereinafter referred to as "Jacksonville Suburban"), and PONTE VEDRA CORPORATION, a Florida corporation, whose address is Post Office Box 23627, Jacksonville, Florida 32241-3627 (hereinafter referred to as "Ponte Vedra").

W I T N E S S E T H:

WHEREAS, Ponte Vedra owns certain real property located in St. Johns County, Florida, known as the Ponte Vedra Club Golf Course (hereinafter referred to as "Golf Course") which is located on real property more particularly described on Exhibit "A" attached hereto and by this reference made a part hereof; and

WHEREAS, Jacksonville Suburban holds the Certificate of Authority issued by the Florida Public Service Commission to provide water and wastewater utility services for the area which includes the Golf Course; and

WHEREAS, Jacksonville Suburban desires to have a method of disposing of treated effluent from (a) the present wastewater treatment plants which were acquired from Ponte Vedra Utilities Company ("PVUC") pursuant to a Purchase and Sale Agreement dated December 19, 1991, and from (b) future or expanded wastewater treatment plants to be constructed to serve the present and future certificated service area of Jacksonville Suburban (collectively,

all said wastewater treatment plants may be referred to herein as the "Plants") by utilizing the existing and future lagoon, drainage, stormwater detention or retention and water collection system located on the Golf Course; and

WHEREAS, Ponte Vedra desires to obtain a supplemental source of water with which to irrigate the Golf Course; and

WHEREAS, Ponte Vedra and Jacksonville Suburban desire to reduce to writing their agreement which will permit Jacksonville Suburban to dispose of treated effluent from the Plants and provide Ponte Vedra with a source of water with which it can irrigate the Golf Course;

NOW, THEREFORE, in consideration of the mutual undertakings and agreements herein contained and assumed, and other good and valuable consideration, receipt of which is hereby acknowledged, Ponte Vedra and Jacksonville Suburban hereby covenant and agree as follows:

1. Delivery of Treated Effluent. Ponte Vedra hereby grants to Jacksonville Suburban the right to deliver all of the treated effluent from the Plants to either: (a) that part of the Golf Course which is or may hereafter be used as the lagoon, drainage, stormwater detention or retention and water collection system for the Golf Course and any extensions thereof (all of which hereinafter may be referred to as the "Lagoons"), or (b) with the prior written approval of Jacksonville Suburban, which shall not be unreasonably withheld, such other real property as may be owned by Ponte Vedra which is designated by Ponte Vedra to and which can

accept the treated effluent from the Plants (such other land hereinafter may be referred to as the "Other Land") (the Lagoons and the Other Land hereinafter may be collectively referred to as the "Ponds") pursuant to the requirements and subject to applicable restrictions of any governmental agency exercising jurisdiction over the use of treated effluent for the irrigation of the Golf Course. Jacksonville Suburban's right to deliver such treated effluent shall commence upon completion by Jacksonville Suburban of the Treated Effluent Transportation Facilities, as said term is defined herein. Ponte Vedra shall, if required by applicable regulatory authorities, install, maintain and operate, at no cost to Jacksonville Suburban, systems to regulate the water level of the Ponds. The amount of treated effluent delivered by Jacksonville Suburban shall be determined for all purposes hereunder by the readings of the flow meter installed as set forth herein. The amount of treated effluent actually delivered by Jacksonville Suburban shall be determined on the basis of a monthly average daily flow of treated effluent.

The commencement of the delivery of treated effluent shall begin when and if required by applicable regulatory authorities. The quality of the treated effluent so delivered to the Ponds shall be as set forth hereinafter. Ponte Vedra shall have no obligation to pay Jacksonville Suburban for any volume of such treated effluent and Jacksonville Suburban shall not make application to any regulatory agency for the right to charge Ponte Vedra for treated effluent; provided, however, that Ponte Vedra shall abide

by and pay for the treated effluent in accordance with the provisions of Jacksonville Suburban's tariff regarding payment for treated effluent as required by applicable regulatory authority.

2. Application of Treated Effluent. Ponte Vedra hereby agrees to accept from the Treated Effluent Transportation Facilities, store and dispose of the amount of treated effluent delivered by Jacksonville Suburban to the Ponds, pursuant to paragraph numbered 1 above, and if Ponte Vedra deems appropriate or if required by applicable regulatory authority, shall apply to the Golf Course such amount of the treated effluent as it deems appropriate or is required by applicable regulatory authority by irrigating the tees, greens, fairways, roughs, and open areas adjoining and adjacent to the tees, greens, and fairways of the Golf Course in accordance with all applicable requirements of all governmental agencies exercising jurisdiction over the use of treated effluent for the irrigation of the Golf Course.

3. Standards for Treated Effluent. The treated effluent delivered by Jacksonville Suburban to the Ponds, at all times, shall meet all prescribed and required standards and criteria of all governmental agencies exercising jurisdiction over the use of treated effluent for the irrigation of the Golf Course. Ponte Vedra shall if and to the extent required by governmental authorities having jurisdiction over the irrigation of the Golf Course with treated effluent, construct at its own expense all monitoring wells and shall perform all testing and conduct all sampling of groundwater from such monitoring wells and shall be

responsible for all similar inspection and testing required by governmental agencies exercising jurisdiction over the use of treated effluent for the irrigation of the Golf Course. Ponte Vedra hereby grants Jacksonville Suburban the perpetual right, privilege, and easement to enter upon Ponte Vedra's real property to verify such tests and sampling. In the event the treated effluent fails to meet the minimum standard of any governmental agency having jurisdiction over the establishment of such minimum standard or Ponte Vedra is prohibited by any governmental agency having jurisdiction thereof from using treated effluent to irrigate the Golf Course, Ponte Vedra shall immediately cease utilization of treated effluent for irrigation purposes and Jacksonville Suburban shall immediately cease delivering treated effluent until the minimum standard has been satisfied. In the event that such treated effluent is not of the quality required for use for irrigation purposes, Jacksonville Suburban agrees to use its best efforts to take all steps necessary to provide treated effluent of the required quality at the earliest possible time.

4. Metering. Jacksonville Suburban and Ponte Vedra agree that if metering is required, the metering facilities installed to measure the amount of treated effluent delivered to the Ponds:

- a. Shall be purchased and installed at Jacksonville Suburban's sole expense;
- b. Shall be installed adjacent at a mutually acceptable location;
- c. Shall be a flow meter of standard make and type for

which replacement parts and service are reasonably available;

d. Shall, when installed, indicate, totalize and record effluent flows delivered to the Ponds within three percent (3%) of the actual total flow;

e. Shall be installed so as to be readily accessible for both reading and testing, access for which shall be provided to Jacksonville Suburban and its personnel with easement rights, if required;

f. Shall be adequately maintained by Jacksonville Suburban, which shall include providing to Ponte Vedra semi-annual certifications by qualified personnel of the accuracy of said facilities;

g. Shall, if found at any time to be indicating or recording effluent flows with less accuracy than three percent (3%) of the actual total flows or the percentage of error within which the meter manufacturer represents the meter to be capable of operating, whichever is less, be recalibrated to within the applicable accuracy limits; and

h. Shall be tested for accuracy when requested by Ponte Vedra or Jacksonville Suburban, and test results shall be provided to both parties. If the test is requested by Ponte Vedra and the meter is found to be operating properly and recording effluent flows within the applicable accuracy limits, the cost of such testing shall be paid by Ponte Vedra. Otherwise, the cost of such testing shall be paid by Jacksonville Suburban.

5. Interruption of Delivery. The parties agree that

Jacksonville Suburban shall not be responsible or liable to Ponte Vedra in the event of any interruption of Jacksonville Suburban's delivery of treated effluent regardless of the cause of such interruption, excepting only a continuous interruption which results from the willful misconduct or gross negligence of Jacksonville Suburban.

6. Ownership, Construction, Operation and Maintenance of Effluent Delivery System. Jacksonville Suburban, at its own expense, shall design, obtain all necessary permits, construct, own, operate and maintain all of the pumps, mains, lines and other facilities necessary to transport treated effluent from its Plants to the Ponds (hereinafter called the "Treated Effluent Transportation Facilities"). The Treated Effluent Transportation Facilities at all times during the term of this Agreement shall remain the sole and exclusive property of Jacksonville Suburban.

In the event that Ponte Vedra, pursuant to the testing procedures set forth in paragraph numbered 3 of this Agreement, determines that the Treated Effluent Transportation Facilities have not been maintained so that they are adequate to irrigate the Golf Course in a manner that complies with all prescribed and required standards and criteria of all governmental agencies exercising jurisdiction over the use of treated effluent for irrigation of the Golf Course in existence at the time of this Agreement or which exist at the time the Treated Effluent Transportation Facilities are altered by Jacksonville Suburban pursuant to paragraph numbered 11 of this Agreement in order to comply with such then existing

standards and criteria and in a manner sufficient to permit Jacksonville Suburban to deliver all of its treated effluent to the Ponds as set forth in paragraph numbered 1 above, then Ponte Vedra shall provide Jacksonville Suburban with written notice of its determination and a list of corrective measures required to bring the Treated Effluent Transportation Facilities into compliance with the above-mentioned standards and criteria. Within fourteen (14) days from its receipt of Ponte Vedra's written notice, Jacksonville Suburban shall provide Ponte Vedra with written notice of whether Jacksonville Suburban will under take such corrective measures in an expeditious manner. In the event Jacksonville Suburban declines to undertake such corrective measures, Ponte Vedra shall have the right to perform such corrective measures. Ponte Vedra shall be entitled to collect the cost of such corrective measures from Jacksonville Suburban. Ponte Vedra shall only bill for the reasonable costs of such corrective measures. Jacksonville Suburban shall pay each invoice received from Ponte Vedra for such costs within thirty (30) days from the date of receipt by Jacksonville Suburban of said invoice.

7. Ownership, Construction, Operation and Maintenance of Ponds and Irrigation Systems. The pumping stations, lines, irrigation systems, and all facilities associated with the storage of treated effluent and the removal and irrigation of such treated effluent on the Golf Course (hereinafter called the "Treated Effluent Irrigation System") and the Ponds, at all times during the term of this Agreement, shall remain the sole and exclusive

property of Ponte Vedra. Ponte Vedra, at its own expense, shall design, obtain all necessary permits, construct, own, operate and maintain the Ponds and the Treated Effluent Irrigation System so that they are adequate to irrigate the Golf Course in a manner that complies with all current prescribed and required standards and criteria of all governmental agencies exercising jurisdiction over the use of treated effluent for irrigation of the Golf Course and in a manner sufficient to permit Jacksonville Suburban to deliver all of its treated effluent to the Ponds as set forth in paragraph numbered 1 above.

In the event that Jacksonville Suburban, pursuant to the testing procedures set forth in paragraph numbered 3 of this Agreement, determines that the Ponds, the Treated Effluent Irrigation System, or both, have not been maintained so that they are adequate to irrigate the Golf Course in a manner that complies with all prescribed and required standards and criteria of all governmental agencies exercising jurisdiction over the use of the treated effluent for irrigation of the Golf Course in existence at the time of this Agreement or which exist at the time the Ponds, the Treated Effluent Irrigation System, or both are altered by Ponte Vedra pursuant to paragraph numbered 10 of this Agreement in order to comply with such then existing standards and criteria and in a manner sufficient to permit Jacksonville Suburban to deliver all of its treated effluent to the Ponds, as set forth in paragraph numbered 1 above, then Jacksonville Suburban shall provide Ponte Vedra with written notice of its determination and a list of

corrective measures required to bring the Ponds and the Treated Effluent Irrigation System into compliance with the above-mentioned standards and criteria. Within fourteen (14) days from its receipt of Jacksonville Suburban's written notice, Ponte Vedra shall provide Jacksonville Suburban with written notice of whether Ponte Vedra will undertake such corrective measures in an expeditious manner. In the event Ponte Vedra declines to undertake such corrective measures, Jacksonville Suburban shall have the right to perform such corrective measures. Jacksonville Suburban shall be entitled to collect the cost of such corrective measures from Ponte Vedra. Jacksonville Suburban shall only bill for the reasonable costs of such corrective measures. Ponte Vedra shall pay each invoice received from Jacksonville Suburban for such costs within thirty (30) days from the day of receipt by Ponte Vedra of said invoice.

8. Grant of Easement Rights. At no cost to Jacksonville Suburban, Ponte Vedra shall grant or cause to be granted to Jacksonville Suburban, its successors and assigns, the exclusive, perpetual right, privilege and easement to construct, reconstruct, operate, maintain, repair, replace, relocate, improve, alter, remove, and inspect the Treated Effluent Transportation Facilities, the groundwater monitoring wells described in paragraph 3 and the Treated Effluent Irrigation System over, across and under real property of Ponte Vedra and the Golf Course in connection with the transportation, delivery and metering of treated effluent to the Ponds and Golf Course and the right of ingress and egress with

respect to such easements; provided, however, that such easements and rights of way shall not reasonably impair or interfere with the continued use of the Golf Course by Ponte Vedra, its successors and assigns. Such easements shall be nonexclusive.

9. Obtaining and Maintaining of Permits. All approvals, rights, permits and licenses relating to the treatment and delivery of treated effluent through the Treated Effluent Transportation Facilities necessary from all governmental agencies exercising jurisdiction over the use of treated effluent for the irrigation of the Golf Course shall be obtained and maintained by Jacksonville Suburban at Jacksonville Suburban's sole cost and expense. All approvals, rights, permits and licenses relating to the receipt, storage and irrigation of treated effluent on the Golf Course necessary from all governmental agencies exercising jurisdiction over the use of treated effluent for the irrigation of the Golf Course shall be obtained and maintained by Ponte Vedra at Ponte Vedra's sole cost and expense. Ponte Vedra and Jacksonville Suburban agree to cooperate and assist each other in obtaining said permits and approvals.

10. Alteration of Ponds or Treated Effluent Irrigation System. In the event that any governmental agencies exercising jurisdiction over the discharge of or use of treated effluent for the irrigation of the Golf Course or a court exercising similar jurisdiction require that the Ponds, the Treated Effluent Irrigation System or both, be upgraded, altered, revised or improved, Ponte Vedra shall pay all costs associated with the

construction of such upgrades, alterations, revisions and improvements and all costs associated with the obtaining and maintaining of approvals, rights, permits and licenses related to such upgrades, alterations, revisions, and improvements. For purposes of this Agreement, a fine, an injunction, or threat of a fine or injunction by such governmental agency or court relating to the Ponds, the Treated Effluent Irrigation System, or both shall be deemed to be a requirement by said government agency or court that the applicable facilities be upgraded, altered, revised, or improved.

11. Alteration of Treated Effluent Transportation Facilities.

In the event that any governmental agencies exercising jurisdiction over the discharge of or use of treated effluent for the irrigation of the Golf Course or a court exercising similar jurisdiction require that the Treated Effluent Transportation Facilities be upgraded, altered, revised or improved, Jacksonville Suburban shall pay all costs associated with the construction of such upgrades, alterations, revisions and improvements and all costs associated with the obtaining and maintaining of approvals, rights, permits and licenses related to such upgrades, alterations, revisions, and improvements. For purposes of this Agreement, a fine, an injunction, or threat of a fine or injunction by such governmental agency or court relating to the Treated Effluent Transportation Facilities shall be deemed to be a requirement by said government agency or court that the applicable facilities be upgraded, altered, revised, or improved.

12. Studies and Reports. All design studies, engineering, surveying, soils and related professional services required for Jacksonville Suburban to alter or improve the Ponds or the Treated Effluent Irrigation System and to implement, install or exercise the rights herein granted, shall be provided at the sole cost and expense of Ponte Vedra, and Jacksonville Suburban shall be furnished with current copies of all such studies, reports, surveys and plans. Jacksonville Suburban shall be entitled to receive from Ponte Vedra upon written request copies of Ponte Vedra's aerial studies, engineering drawings, design plans for treatment plants and the Ponds, specifications on the proposed Treated Effluent Irrigation System, and permeability studies relating to the Ponds.

13. Records. Ponte Vedra and Jacksonville Suburban shall maintain all records required by all regulatory authorities having jurisdiction over treated effluent for the irrigation of the Golf Course. Each party shall have the right to regularly inspect the other party's records regarding operation and maintenance of the system or for the purpose of determining performance of the obligations under this Agreement.

14. Miscellaneous.

a. For the purpose of this Agreement, the terms "applicable regulatory authority" and "applicable regulatory authorities" shall include any governmental agency, board, commission, authority or other governmental entity having jurisdiction over the Treated Effluent Transportation Facilities, Treated Effluent Irrigation System, Jacksonville Suburban's

wastewater treatment plants, Jacksonville Suburban's operation as a water and wastewater utility company, Ponte Vedra's use of water for the irrigation of the Golf Course, Jacksonville Suburban's use of water in its utility business, or the use of treated effluent for the irrigation of the Golf Course.

b. No alteration, change or modification to the terms of this Agreement shall be valid unless made in writing and signed by the parties to this Agreement. This Agreement may be executed in each of several counterparts, each of which shall be considered an original.

c. The parties hereto recognize and agree that the terms and provisions of Jacksonville Suburban's tariff as approved by the Florida Public Service Commission, as such tariff may apply to this Agreement, shall be deemed to be expressly incorporated herein by reference.

d. The signature of any person to this Agreement shall be deemed a personal warranty that he has the power and authority to bind any person, corporation, partnership or other business entity for which he purports to act.

e. The facts set forth in the recitals above are true and correct to the best of the information, belief and knowledge of the parties hereto.

f. This Agreement was made and executed in Florida, and shall be interpreted, construed and enforced in accordance with the laws of the State of Florida.

g. The headings used in the paragraphs of this Agree-

ment are solely for the convenience of the parties, and the parties agree that they shall be disregarded in the construction of this Agreement.

h. This Agreement shall inure to the benefit of and be binding upon the respective representatives, successors and assigns of the parties hereto.

i. This Agreement shall not be amended except by subsequent written agreement executed by Ponte Vedra and Jacksonville Suburban.

j. Jacksonville Suburban shall indemnify Ponte Vedra and hold Ponte Vedra harmless from any and all claims, actions, losses, liability, suits, proceedings, costs, expenses, and damages arising from the delivery to the Ponds by Jacksonville Suburban of treated effluent which fails to comply with all prescribed and required standards and criteria of all governmental agencies exercising jurisdiction over the use of treated effluent for irrigation of the Golf Course. Such costs and expenses shall include, but not be limited to, reasonable attorney's fees and the cost of any litigation including appellate proceedings.

k. Ponte Vedra shall indemnify Jacksonville Suburban and hold Jacksonville Suburban harmless from any and all claims, actions, losses, liability, suits, proceeding, costs, expenses and damages arising from the introduction or use by Ponte Vedra of either organic, inorganic or synthetic materials upon the property of Ponte Vedra, the Ponds, the Golf Course or the groundwater monitoring wells. Such costs and expenses shall include, but not

be limited to, reasonable attorney's fees and the cost of any litigation including appellate proceedings.

l. Any of the rights and obligations of Ponte Vedra pursuant to this Agreement may be assigned by Ponte Vedra to any financially responsible entity to which Ponte Vedra transfers the ownership or operation of the Golf Course subsequent to the delivery of adequate written notice to Jacksonville Suburban of such intended assignment or transfer.

m. Jacksonville Suburban shall procure and provide at its sole expense proof of insurance naming Ponte Vedra as an insured party and protecting it against mutually responsible risks, including, but not limited to, public liability insurance with limits to be hereafter agreed upon by the parties in writing.

n. If any action at law or in equity shall be brought for or on account of any breach of, or to enforce or interpret any of the covenants, terms, or conditions of this Agreement, the prevailing party shall be entitled to recover from the other party, as part of the prevailing party's costs, reasonable attorney's fees, the amount of which shall be fixed by the court and shall be made a part of any judgment or decree rendered.

o. No waiver of any default or series of defaults hereunder shall affect any subsequent default hereunder or impair any subsequent obligations, rights, powers or remedies of the parties.

p. In the event either party fails to pay any sum when due hereunder, said sum shall thereupon bear interest from the due

date at the highest rate permitted by law.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

Signed, sealed and delivered
the presence of:

JACKSONVILLE SUBURBAN UTILITIES in
CORPORATION

[Signature]
Print Scott G. Schindler

By: *[Signature]*
Philip Heil, Vice President

[Signature]
Print JAMES L. ADE

Post Office Box 8004
Jacksonville, Florida 32239

PONTE VEDRA CORPORATION

[Signature]
Print Barbara Stefansson

By: *[Signature]*
Print J. C. Lura
Its: Vice President
Post Office Box 23627
Jacksonville, Florida 32241-3627

[Signature]
Print HERBERT JOSEPH O'SHIELDS

STATE OF FLORIDA)
)
COUNTY OF DUVAL)

The foregoing instrument was acknowledged before me this 19th day of November, 1993, by Philip Heil, as Vice President of Jacksonville Suburban Utilities Corporation, a Florida corporation, on behalf of the corporation. He (check one) () is personally known to me or () has produced _____ as identification.

[Signature]
Print PATRICIA G. PURDY
Notary Public, State of Florida
My Commission expires: 9/19/1994
My Commission Number is: 00048916

STATE OF FLORIDA)
)
COUNTY OF DUVAL)

The foregoing instrument was acknowledged before me this 19th
day of November, 1993, by J.C. Luke, as
Vice President of Ponte Vedra Corporation, a Florida
corporation, on behalf of the corporation. He (check one) () is
personally known to me or () has produced _____ as
identification.

Herbert Joseph O'Shields
Print HERBERT JOSEPH O'SHIELDS
Notary Public, State of Florida
My Commission expires: _____
My Commission Number is: _____



H. JOSEPH O'SHIELDS
MY COMMISSION # CC311784 EXPIRES
AUGUST 29, 1997
BONDED THRU TROY FAHN INSURANCE, INC.

EXHIBIT "A"

The following lands lying in Duval and St. Johns Counties, Florida, more particularly described as follows (the parcel numbers being for identification only and not necessarily numerical or consecutive):

PARCEL 7:

A parcel of land, comprised of portions of Government Lots 2 and 3, Section 10, and Government Lots 9 and 15, Section 9, Township 3 South, Range 29 East, Duval County, Florida. Said parcel being more particularly described as follows:

For point of beginning, commence at the section corner common to Sections 9, 10, 15 and 16, Township and Range aforementioned, located at the Northeastly corner of Lot 1, Block 1, Avalon Unit 5, according to plat recorded in the Public Records of St. Johns County, Florida, in Map Book 5, page 75 and run S-88°37'40"W., along the Southerly boundary of said Government Lot 15, a distance of 55.50 feet to a point at the Southeastly corner of Lot 24, Block 1, Avalon Unit 3, according to plat recorded in the Public Records of Duval County, Florida, in Plat Book 18, page 28; run thence N-2°7'00"W., along the Easterly boundary of said Block 1, Avalon Unit 3, a distance of 1,506.00 feet to a point in the Southerly right of way line of Ponce DeLeon Boulevard, as shown on said Plat of Avalon Unit 3; run

thence Northeasterly, along said right of way line, and along the arc of a curve, concave Southeasterly, and having a radius of 1,667.72 feet, a chord distance of 342.75 feet to a point in the Northerly prolongation of the Westerly boundary of Block D-10, Ponte Vedra according to plat recorded in the Public Records of Duval County, Florida, in Plat Book 26, pages 6 and 6A; run thence Southerly along said Westerly boundary as follows: first course, S-26°39'40" E. a distance of 1,022.78 feet; second course, S-11°36'00" W. a distance of 372.90 feet; third course, S-1°22'20" E. a distance of 410.00 feet to a point in the line dividing Government Lot 3, Section 10, from Government Lot 1, Section 15, said point being located in the Southwesterly corner of Lot 4 in said Block D-10, Ponte Vedra; run thence S-88°37'40" W., along the line dividing said Sections 10 and 15 and along the boundary line between Duval and St. Johns Counties, a distance of 561.88 feet to the point of beginning.

PARCEL ONE (7-7)

A parcel of land, comprised of an artificial lake or lagoon, in Government Lot 3, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at the extreme Northwesterly corner of Lot 1, Block 66, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 11, page 27 and run Southwesterly, along the Northwesterly boundary of said Block 66, and along the waters of an artificial lake or lagoon, following the meanderings of same, a distance of 550 feet, more or less, to a point where said waters leaves the said Northwesterly boundary of Block 66; run thence Northeasterly, continuing along the waters of said lagoon, a distance of 800 feet, more or less, to a point in the Southwesterly right of way line of Pablo Road, as said road is shown on the Plat of Ponte Vedra, recorded in Map book 10, page 106; run thence Southwesterly, along said right of way line, a distance of 27 feet, more or less, to the extreme Northerly corner of said Lot 1, Block 66; run thence Southerly and Southwesterly along the Northwesterly boundary of said lot and along the waters of said lagoon, a distance of 270 feet, more or less, to the point of beginning.

PARCEL TWO (11-3)

A parcel of land, comprised of an artificial lake or lagoon, in Government Lots 3 and 4, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point or beginning, commence at the extreme Northwesterly corner of Lot 8, Block 68, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 10, page 106, said point being located in the Northeast right of way

line of Pablo Road, as shown on said Plat and run Northwesterly, along said right of way line, a distance of 20 feet, more or less, to a point in the high water line of said artificial lake or lagoon; run thence Northerly, Southeasterly, and Southerly, along the waters of said lake, following the meanderings of same, a distance of 1,500 feet, more or less, to a point at the extreme Northeasterly corner of said Block 68, said point being located in the Easterly right of way line of a 20-foot road way, as shown on said Plat of Block 68, Ponte Vedra; run thence Southwesterly, Northerly, Northwesterly and Southwesterly, along the Easterly boundary of said Block 68 and along the waters of said lagoon, a distance of 1,170 feet, more or less, to the point of beginning.

PARCEL FOUR (11-4)

A parcel of land, comprised of an artificial lake or lagoon, being portions of Government Lot 5 Section 15; Government Lot 2, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida. Said parcel being more particularly described as follows:

For point of reference, commence at the Southeasterly corner of Lot 4, Block 65, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 10, page 106; run thence N-2°19'W., along the Easterly boundary of said lot, a distance of 155 feet, more or less to the extreme Northeasterly corner of said Lot 4 and the waters of an artificial lake or lagoon for point of beginning.

From the point of beginning thus described, run Northerly, along said waters, following the meanderings of same and along the Easterly boundary of said Block 65, a distance of 1,280 feet, more or less, to a point in the Easterly boundary of Lot 16, in said Block 65; run thence Westerly, Northerly, Easterly, and Southerly, along the margin of said lagoon and along said waters, following the meanderings of same, a distance of 1,820 feet, more or less, to the point of beginning.

PARCEL FIVE (12-2)

A parcel of land, comprised of portions of Government Lots 1 and 4, Section 22, and Government Lot 4, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at the Southwesterly corner of Lot 10, Block 36, Ponte Vedra according to Plat recorded in the public records of said County, in Map Book 5, page 21, said point being located in the Northerly right of way line, of Diego Road, as shown on said Plat, and run Westerly, along said right of way line, and along the arc of a curve, concave Northerly and having a radius of 1,633.70 feet, a chord distance of 214.17 feet to a point, the bearing of the aforementioned chord being S-79°49'50"W.; run thence N-56°07'54"W. a distance of 24.06 feet

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to a point; run thence Northwesterly, along the arc of a curve, concave Northeasterly, and having a radius of 216.00 feet, a chord distance of 151.47 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-35°36'22"W.; run thence N-15°04'50"W. a distance of 25.00 feet to a point; run thence N-19°18'50"W. a distance of 504.40 feet to a point; run thence N-26°27'50"W. a distance of 219 feet, more or less, to the waters of an artificial lake or lagoon; run thence Northerly, Southeasterly, Northerly, Southwesterly and Northerly, along said waters following the meanderings of same, a distance of 2,240 feet, more or less, to a point located at the Southwesterly corner of Lot 1, Block 42, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 5, page 24, said point bearing S-76°43'W. from the Southeasterly corner of said Lot 1; run thence N-76°43'E., along the Southerly boundary of said Lot 1, a distance of 112 feet, more or less, to the Southeasterly corner of said Lot; run thence N-2°13'00"E., along the Easterly boundary of said Lot, a distance of 234.88 feet to a point in the Southerly right of way line of Miranda Road, as said right of way is shown on the Map of Ponte Vedra, located in said public records, in Map Book 5, page 24; run thence Easterly, along said right of way line, as follows: first course, along the arc of a curve, concave Northerly and having a radius of 818.40 feet, a chord distance of 30.00 feet to a point of reverse curvature, the bearing of the aforementioned chord being N-59°33"E.; second course, along the arc of a curve, concave Southerly and having a radius of 700.00 feet, a chord distance of 151.20 feet to a point located at the Northwesterly corner of Lot 1, Block 3, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 5, page 6, the bearing of the aforementioned chord being N-64°42'00"E.; run thence Southerly, along the Westerly boundary of said Block 3, Ponte Vedra as follows: first course, S-13°55'40"E. a distance of 99.43 feet to a point; second course, S-12°02'10"E. a distance of 818.17 feet to the Northwesterly corner of Lot 10, said Block 3; third course, run thence S-13°55'40"E., along the Westerly boundary of said Lot 10, a distance of 111.00 feet to the Southwesterly corner of said Lot; run thence S-76°04'20"W., along the Westerly prolongation of the Southerly boundary of said Lot, a distance of 10.50 feet to a point; run thence N-13°55'40"W. a distance of 112 feet to a point; run thence S-76°04'20"W, a distance of 51.5 feet to a point; run thence S-13°55'40"E. a distance of 112.00 feet to a point; run thence N-76°04'20"E. a distance of 62.00 feet to a point located in the Westerly boundary of Block 4, Ponte Vedra, located at the Southwesterly corner of said Block 3, Map Book and page aforementioned; run thence S-13°55'40"E., across an alley and along the Westerly boundary of Block 4, a distance of 620.00 feet to a point; run thence S-9°20'00"E., along the Westerly boundary of Block 36, Ponte Vedra, according to Plat recorded in Map Book 5, page 21, said public records, a distance of 501.52 feet to a point; run thence S-13°55'40"E. continuing along the Westerly boundary of said Block 36, a distance of 492.45 feet to the point of beginning.

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PARCEL SIX (12-3)

A parcel of land, comprised of portions of Government Lots 4 and 5, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows: For point of beginning, commence at the Northwesterly corner of Lot 14, Block 35, Ponte Vedra according to Plat recorded in the public records of said County, in Map Book 5, page 21, said point being located in the Southerly right of way line of Diego Road, as shown on said Plat, and run Westerly, along said right of way line and along the arc of a curve, concave Northerly and having a radius of 1,693.7 feet, a chord distance of 254.40 feet to a point, the bearing of the aforementioned chord being S-80°22'45"W.; run thence Southerly and Southwesterly, along the Easterly boundary of that certain property described in Deed Book 244, page 517, public records of said County, as follows: first course, S-3°55'10"W. a distance of 168.00 feet to a point; second course, S-8°18'10"W. a distance of 120.61 feet to a point; third course, S-52°11'10"W. a distance of 108 feet, more or less, to a point in the waters of an artificial lake or lagoon; run thence southeasterly, Southwesterly, Easterly and Northeasterly, along said waters, following the meanderings of same, a distance of 1,050 feet, more or less, to a point in the Westerly boundary of said Block 35, Ponte Vedra, which bears S-6°15'10"E. from the point of beginning; run thence N-6°15'10"W., along the Westerly boundary of said Block 35 a distance of 530 feet, more or less, to the point of beginning.

PARCEL SEVEN (12-4)

A parcel of land, comprised of portions of Government Lot 5, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at the extreme Northerly corner of Lot 1, Block 34, Ponte Vedra, according to Plat recorded in the public records of St. Johns County, Florida, in Map Book 6, page 18, and run N-28°44'E., along the Easterly right of way line of San Juan Drive (a 60-foot right of way, as shown on said Plat), a distance of 247.6 feet to a point of curvature; run thence Northeasterly, continuing along said right of way line and along the arc of a curve, concave Northwesterly, and having a radius of 594.21 feet, a chord distance of 51.06 feet to a point located at the Southwesterly corner of Lot 19, Block 38, according to plat recorded in the public records of said County, in Map Book 6, page 18, the bearing of the aforementioned chord being N-26°16'10"E.; run thence N-74°04'30"E., along the Southerly boundary of said Lot 19, a distance of 275 feet, more or less, to the waters of an artificial lake or lagoon; run thence Southerly and Southwesterly, along said waters, following the meanderings of same, a distance of 565 feet, more or less, to a point in the Easterly prolongation of the Northeasterly boundary of said Lot 1, Block 34, Ponte Vedra, which point bears

S-61°16'E. from the point of beginning; run thence N-61°16'W., along said prolongation and along said Northeasterly boundary line, a distance of 225 feet, more or less, to the point of beginning.

PARCEL EIGHT (13-1)

A parcel of land, comprised of portions of Government Lots 4 and 5, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida. Said parcel being more particularly described as follows:

For point of beginning, commence at the Northwesterly corner of Lot 14, Block 39, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 6, page 18, and run Southerly, along the Westerly boundary of said Block 39, as follows: first course, S-8°46'E. a distance of 400.06 feet to the Southwesterly corner of Lot 17 said Block 39; second course, S-3°12'E. a distance of 159.95 feet to the Southwesterly corner of Lot 18, in said Block; third course, S-61°16'E. a distance of 96.00 feet to the extreme Southerly corner of said Lot 18, located in the Westerly right of way line of San Juan Drive, as shown on said plat; run thence S-28°44'W., along said right of way line, a distance of 283.74 feet to the Northeasterly corner of the property described in said Official Records Volume 437, page 124; run thence N-83°16'02"W., along the Northerly boundary of said property, a distance of 376.45 feet to the Northwesterly corner of said property and the Westerly boundary of said Government Lot 5; run thence N-1°41'W. a distance of 394.67 feet to a point located at the Southwesterly corner of that certain parcel of land conveyed to the City of Jacksonville Beach, described in Deed Book 228, page 112, public records of said County; run thence N-88°19'E., along the Southerly boundary of said parcel, a distance of 50.00 feet to a point; run thence N-1°41'W., along the Easterly boundary of said parcel and the Northerly prolongation thereof, a distance of 100.00 feet to a point; run thence S-88°19'W. a distance of 50.00 feet to a point in the Westerly boundary of said Government Lot 5; run thence N-1°41'W., along said boundary, a distance of 391.57 feet to a point in the Southerly right of way line of Pablo Road, as said right of way is shown on the Plat of Block 68 Ponte Vedra, according to plat recorded in Map Book 10, page 106, public records of said County; run thence Southeasterly, along said Southerly right of way line, as follows: first course, S-69°44'E. a distance of 69.84 feet to a point of curvature; second course, along the arc of a curve, concave Northeasterly, and having a radius of 961.08 feet, a chord distance of 275.82 feet to a point of compound curvature, the bearing of the aforementioned chord being S-77°59'E.; third course, along the arc of a curve, concave Northerly, and having a radius of 231.41 feet, a chord distance of 45.73 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-88°05'45"E.; fourth course, N-82°25'30"E. a distance of 1.25 feet to the point of beginning.

Said parcel be. subject to a 10-foot easement for utilities lying Easterly of and along the Westerly boundary of said Government Lot, 5, beginning at the Southwesterly corner of that certain parcel of land deeded to the City of Jacksonville Beach, Florida, as described in Deed Book 228, page 112, located in said Westerly boundary of the aforementioned Government Lot 5, and running S-1°41'E., along said boundary, a distance of 394.67 feet to the southerly boundary of the property above described.

LESS AND EXCEPT therefrom those lands which were conveyed by Ponte Vedra Corporation to Christ Episcopal Church in Ponte Vedra Beach Charitable Foundation, Inc., by instrument recorded in Official Records Book 1034, page 693, public records of St. Johns County, Florida.

PARCEL TEN (14-1)

A parcel of submerged land, comprised of an artificial lake or lagoon, being portions of Government Lots 5, 8 and 9, Section 22, and Government Lots 1, 2, 5 and 6, Section 27, all in Township 3 South, Range 29 East, St. Johns County, Florida. Said parcel being more particularly described as follows:

For point of reference, commence at a point in the Northerly right of way line of Corona Road, formerly Palm Valley Road (Florida State Road #210), located at the southeasterly corner of Lot 43, Block 28, Ponte Vedra, according to Plat recorded in the public records of St. Johns County, Florida, in Map Book 12, page 26, and run N-5°53'00"E., along the Easterly boundary of said lot, a distance of 57 feet, more or less, to the waters of said artificial lake or lagoon for point of beginning. Said point also being the extreme Northeasterly corner of said Lot 43.

From the point of beginning thus described, run Northerly, Southwesterly, and Westerly, along said waters, following the meanderings of same, and along the Easterly, Westerly, and Northerly boundaries of Lots 43 thru 21, in said Block 28, Ponte Vedra, a distance of 2,750 feet, more or less, to a point at the Northwesterly corner of said Lot 21, Block 28, Ponte Vedra; run thence Northerly, Easterly and Northwesterly, continuing along the meanderings of said waters and along the Easterly boundary of Block 28, Ponte Vedra, as shown on the Plat recorded in Map Book 12, page 2, of said public records, a distance of 2,525 feet, more or less, to a point located at the Northeasterly corner of Lot 1, in said Block 28; run thence Easterly, Northerly and Westerly, continuing along the meanderings of said waters and along the Southerly, Easterly and Northerly boundaries of Block 27, Ponte Vedra, according to Plat recorded in Map Book 11, page 83, public records of St. Johns County, Florida, a distance of 2,250 feet, more or less, to a point in the line dividing Lot 1, said Block 27, from Lot 17 in Block 26, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 11, page 30; run thence Easterly, Northerly and Westerly following the meanderings of said waters, along the Southerly, Easterly and Northerly boundaries of said Block 26, a distance of 2,411 feet, more or less, to a point in the line dividing Lot 1 in said Block 26 from Lot 1 in Block 25, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 10, page 75; run thence Easterly and Northeasterly,

following the meanderings of said waters, along the southerly and Easterly boundaries of said Block 25, a distance of 1,230 feet, more or less to a point located at the extreme Easterly corner of Lot 7, said Block 25, and further located in the Southerly right of way line of Solana Road, as said right of way is shown on Plat of Ponte Vedra, recorded in Map Book 6, page 18, said public records; run thence N-57°34'30"E., along said Southerly right of way line, a distance of 15 feet, more or less, to a point located at the Northwesterly corner of Lot 1, Block 23, Ponte Vedra, according to Plat recorded in the public records of said St. Johns County, Florida, in Map Book 10, page 73; run thence Southerly following the meanderings of the waters of said lagoon and along the Westerly boundary of said Block 23, a distance of 1,550 feet, more or less, to a point in the Northwesterly right of way line of Lake Road, as said road is shown on the plat recorded in the public records of said County, in Map Book 12, page 64; run thence S-43°50'00"W., along said right of way line, a distance of 100 feet, more or less, to a point located at the extreme Northerly corner of Lot 32, Block 32, as shown on said Plat, as recorded in Map Book 12, page 64; run thence Southwesterly, Westerly, Southerly, Southeasterly and Northerly along the boundaries of said Block 32, following the meanderings of the waters of said lagoon, a distance of 4,560 feet, more or less, to a point located at the extreme Northerly corner of Lot 1, said Block 32 in the Southeasterly right of way line of Lake Road, as shown on said Plat recorded in Map Book 12, page 64; run thence N-43°50'00"E., along said right of way line, a distance of 100 feet, more or less, to a point in said line located at the extreme Westerly corner of Lot 1, Block 24, Ponte Vedra, according to Plat recorded in Map Book 10, page 73, said public records; run thence Southeasterly, along the Southwesterly boundary of said lot and following the meanderings of said waters, a distance of 300 feet, more or less, to the extreme Southerly corner of said lot located in the Westerly right of way line of Rutile Drive, as shown on said Plat, recorded in Map Book 10, page 73; run thence S-10°45'10"W., along the Southerly prolongation of said right of way line, a distance of 90 feet, more or less, to the Northeasterly corner of Lot 14, Block 30, Ponte Vedra, according to Plat recorded in Map Book 11, pages 59 and 60, located in the Westerly right of way line of Rutile Drive, as shown on said Plat; run thence Westerly and Southerly, along the Westerly boundary of said Block 30, following the meanderings of the waters of said lagoon, a distance of 1,650 feet, more or less, to the point of beginning located in the line dividing Lot 1, in said Block 30 from Lot 43 in the aforesaid Block 28.

PARCEL ELEVEN (15-2)

A parcel of submerged land, comprised of an artificial lake or lagoon, being portions of Government Lot 9, Section 22, and Government Lots 1 and 6, Section 27, all in Township 3 South, Range 29 East, St. Johns County, Florida. Said parcel being more particularly described as follows:

For point of reference, commence at the point of intersection of the Westerly right of way line of Ponte Vedra Boulevard (Florida State Road No. 203, formerly State Road No. 1A1A), with the Northerly right of way line of Corona Road (formerly Palm Valley Road, State Road No. 210), and run Westerly, along said Northerly right of way line and along the arc of a curve, concave Northerly and having a radius of 1,242.87 feet, an arc distance of 150 feet, more or less, to the waters of an artificial lake or lagoon and the Southwesterly corner of Lot 1, Block 20, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 5, page 53, for point of beginning.

From the point of beginning thus described, continue Westerly, along said northerly right of way line of Corona Road, a distance of 263 feet, more or less, to the Southeasterly corner of Lot 1, Block 31, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 11, pages 59 and 60; run thence Northerly, along the waters of said lagoon, following the meanderings of same and along the Easterly boundary of said Block 31, a distance of 1,620 feet, more or less, to the extreme Northerly corner of Lot 13, in said Block 31, located in the Easterly right of way line of Rutile Drive, as shown on said Plat; run thence N-10°45'10"W., along the Northerly prolongation of said Easterly right of way line, a distance of 80 feet, more or less, to the Southwesterly corner of Lot 15, Block 22, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 10, page 73, and located in the Easterly right of way line of Rutile Drive, as shown on said Plat; run thence Easterly and Northerly, along the boundaries of said Block 22 and along the waters of said lagoon, following the meanderings of same, a distance of 1,080 feet, more or less, to a point in the line dividing Lot 8 in said Block 22 from Lot 1, Block 21, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 8, page 91; run thence Southerly, along the Westerly boundary of said Block 21, and along the waters of said lagoon, following the meanderings of same, a distance of 1,350 feet, more or less, to the Southwesterly corner of Lot 13, said Block 21, continue thence Southerly, along the waters of said lake, following the meanderings of same, a distance of 250 feet, more or less, to the Northwesterly corner of Lot 12, Block 20, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 5, page 53; run thence Southerly, along the Westerly boundary of said Block 20, and along the waters of said lagoon, following the meanderings of same, a distance of 900 feet, more or less, to the point of beginning.

EXHIBIT A

PARCEL TWENTY. E (8-4)

A parcel of land in Government Lot 1, 2 and 3, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at the point of intersection of the Westerly right of way line of Ponte Vedra Boulevard, formerly Florida State Road No. A1A, with the Northerly right of way line of Pablo Road, and run Northwesterly along said right of way line and along the arc of a curve, concave Northeasterly and having a radius of 384.80 feet, a chord distance of 377.32 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-76°34'05"W.; run thence N-45°12'30"W., continuing along said right of way line, a distance of 241.26 feet to a point; run thence N-44°47'30"E. a distance of 20.00 feet to a point; run thence N-45°12'30"W. a distance of 30.00 feet to a point; run thence S-44°47'30"W. a distance of 20.00 feet to a point in the Northeasterly right of way line of said Pablo Road; run thence N-45°12'30"W., along said right of way line, a distance of 25.10 feet to a point; run thence N-36°16'20"W., along the Easterly boundary of that certain property described as Parcel 2 of Deed Book 171, page 535, public records of St. Johns County, Florida, a distance of 257.57 feet to a point; run thence N-45°12'30"W., continuing along said boundary, a distance of 360 feet, more or less, to the waters of an artificial lake or lagoon; run thence Northerly, Easterly, Northerly, Northwesterly, Northerly, Easterly and Northerly, along said waters following the meanderings of same, a distance of 3,050 feet, more or less, to a point in the Southerly boundary of Lot 1, Block 59, Ponte Vedra, according to Plat recorded in the public records of said St. Johns County, Florida, in Map Book 5, page 32, run thence N-76°04'20"E., along said Southerly boundary, a distance of 10 feet, more or less, to a point in said

Westerly right of way line of Ponte Vedra Boulevard; run thence S-13°55'40"E., along said right of way line, a distance of 2,813.08 feet to a point; run thence S-76°04'20"W. a distance of 210.00 feet to a point; run thence S-13°55'40"E. a distance of 180.00 feet to a point; run thence N-76°04'20"E. a distance of 210.00 feet to a point in said Westerly right of way line; run thence S-13°55'40"E., along said right of way line, a distance of 270 feet to the point of beginning.

LESS AND EXCEPT from said Parcel Twenty-One (8-4) the following described real property:

A portion of Government Lot 3, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, being more particularly described as follows:

For point of beginning, commence at the intersection of the Westerly right of way line of Ponte Vedra Boulevard (State Road No. 203, formerly S.R. A-1-A, a 66-foot right of way, as now established) with the Northeasterly right of way line of Pablo Road (a 60-foot right of way, as now established), and run

Northwesterly, along said Northeasterly right of way line and along the arc of a curve, concave Northeasterly and having a radius of 384.80 feet, an arc distance of 394.36 feet to a point of tangency, said curve being subtended by a chord bearing and distance of N-74°34'05"W., 377.32 feet; run thence N-45°12'30"W., along said right of way line, a distance of 75.00 feet to a point; run thence N-55°01'05"E. a distance of 172.31 feet to a point; run thence N-13°55'40"W. a distance of 139.00 feet; run thence N-76°04'20"E. a distance of 207.00 feet to the

aforementioned Westerly right of way line of Ponte Vedra Boulevard; run thence S-13°55'40"E., along said Westerly right of way line, a distance of 450.00 feet to the point of beginning.

PARCEL TWENTY-TWO (8-5)

A parcel of land, comprised of portions of Government Lots 1 and 2, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, being more particularly described as follows:

For point of beginning, commence at the Northwest corner of Lot 1, Block 54, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 8, page 29. Said point being located in the Easterly right of way line of San Juan Drive, and run Northerly, along said right of way line and along the arc of a curve, concave Westerly and having a radius of 1,519.35 feet, a chord distance of 338.05 feet to a point located at the Southwesterly corner of Lot 10, Block 59, Ponte Vedra, according to Plat recorded in Map Book 5, page 32, public records of said County, the bearing of the aforementioned chord being N-10°01'00"E.; run thence S-86°24'00"E., along the Southerly boundary of said Lot 10, a distance of 165 feet, more or less, to a point in the waters of an artificial lake or lagoon; run thence Southerly, along said waters, following the meanderings of same, a distance of 400 feet, more or less, to a point in the Northerly line of said Lot 1, Block 54, Ponte Vedra, which bears S-73°30'00"E. from the point of beginning; run thence N-73°30'00"W., along said Northerly boundary, a distance of 236 feet, more or less, to the point of beginning. Less and except therefrom the lands conveyed to Carol Holly Boyett by deed recorded in Official Records Book 632, Page 252, public records, St. Johns County, Florida.

PARCEL TWENTY-THREE (8-6)

A parcel of land in Government Lot 2, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida. Said parcel being more particularly described as follows:

For point of beginning, commence at the Northwesterly corner of Lot 1, Lagoon Apartments, according to Plat recorded in the public records of said County, in Map Book 6, page 23. Said point being located in the Easterly right of way line of San Juan Drive, and run N-0°03'20"E., along said Easterly right of way line, a distance of 256.26 feet to a point of curvature; run thence Northerly, continuing along said right of way line, and along the arc of a curve, concave Easterly and having a radius of 270.00 feet, a chord distance of 89.40 feet to a point in the Southerly right of way line of San Juan Circle, the bearing of

the aforementioned chord being N-9°35'00"E.; run thence Southeasterly, along said Southerly right of way line, as follows: first course, S-53°41'40"E. a distance of 37.20 feet to a point of curvature; second course, along the arc of a curve, concave Northeasterly, and having a radius of 647.58 feet, a chord distance of 213.76 feet to the point of tangency of said curve, the bearing of the aforementioned chord being S-63°11'40"E.; third course, S-72°41'40"E. a distance of 310.00 feet to a point of curvature; fourth course, along the arc of a curve, concave Northerly and having a radius of 100.87 feet, a chord distance of 47.88 feet to a point, the bearing of the aforementioned chord being S-86°26'20"E.; run thence S-72°48'30"E., along the Southerly boundary of Lot 5, Block 54, Ponte Vedra, according to Plat recorded in the public records of said County, in Map Book 8, page 29, a distance of 255 feet, more or less, to the waters of an artificial lake or lagoon; run thence Southerly, Westerly, Southeasterly, Southerly, and Southwesterly, along said waters, following the meanderings of same, a distance of 690 feet, more or less, to a point in the Southeasterly prolongation of the Northeasterly boundary of Lot 3, Lagoon Apartments, according to Plat recorded in the public records of said County, in Map Book 6, page 23; run thence N-58°23'10"W., along said prolongation and along said boundary, a distance of 620 feet, more or less, to a point of curvature; run thence Northwesterly, along the arc of a curve, concave Southwesterly, and having a radius of 383.88 feet a chord distance of 208.78 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-74°09'55"W.; run thence N-89°56'40"W., a distance of 69.22 feet to the point of beginning. Less and except therefrom that land conveyed to Lagoon at Ponte Vedra, Inc. by deed recorded in Official Records Book 650, Page 833, public records, St. Johns County, Florida.

PARCEL TWENTY-FIVE (15-1)

A parcel of submerged land now occupied by a bridge, in Government Lot 1, Section 27, Township 3 South, Range 29 East, St. Johns County, Florida, being 60-feet in width and extending from the Southerly terminus of Rutile Drive, as said drive is shown on the Plat of Blocks 22, 23 and 24, Ponte Vedra, as recorded in Map Book 10, page 73, public records of said County, to the Northerly terminus of Rutile Drive, as shown on the Plat of Blocks 30 and 31, Ponte Vedra, as recorded in Map Book 11, pages 59 and 60, said public records, and being more particularly described as follows:

For point of beginning, commence at the extreme Northeasterly corner of Lot 14, in said Block 30, Ponte Vedra, as shown on said Plat, located in the waters of an artificial lake or lagoon and run N-10°45'10"W., along the Northerly prolongation of the Westerly right of way line of Rutile Drive, as shown on said Map Book 11, pages 59 and 60, a distance of 90 feet, more or less, to the extreme Southerly corner of Lot 1, Block 24, Ponte Vedra, as shown on Plat recorded in Map Book 10, page 73, said public

records; run thence Southeasterly, along the waters of said artificial lake or lagoon, a distance of 65 feet, more or less, to a point in the Easterly right of way line of said Rutile Drive, as shown on said Plat recorded in Map Book 10, page 73, said public records, said point being the Southwesterly corner of Lot 15, Block 22, Ponte Vedra, as shown on said Plat; run thence S-10°45'10"E., along the Southerly prolongation of said Easterly right of way line, a distance of 80 feet, more or less, to the extreme Northerly corner of Lot 13, Block 31, Ponte Vedra, shown on Plat recorded in Map Book 11, pages 59 and 60, said public records; run thence Northwesterly, along said waters of artificial lake or lagoon, a distance of 65 feet, more or less, to a point in the Westerly right of way line of said Rutile Drive and the point of beginning.

PARCEL FORTY-THREE (7-1)

A parcel of land, comprised of portions of Government Lots 1, 2, 3 and 5, Section 15; Government Lots 8, 9 and 16, Section 16; Government Lot 1, Section 21; Government Lots 2 and 3, Section 22, all in Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at the Northwesterly corner of said Government Lot 1, Section 15, and run N-88°37'40"E., along the Northerly boundary of said Government Lot, a distance of 531.88 feet to the extreme Northwesterly corner of Lot 8, Block 57, Ponte Vedra according to Plat recorded in the public records of said County, in Map Book 5, page 32; run thence Southerly and Southeasterly, along the Westerly boundary of said Block 57, as follows: first course, S-8°34'00"W. a distance of 366.86 feet to a point; second course, S-4°06'55"E. a distance of 360.00 feet to a point; third course, S-31°02'00"E. a distance of 128.00 feet to a point; fourth course, S-39°42'00"E. a distance of 135.00 feet to a point; fifth course, S-63°41'00"E. a distance of 135.00 feet to a point; sixth course, S-88°13'40"E. a distance of 302.00 feet to a point in the Westerly right of way line of San Juan Drive; run thence Southerly, along said right of way line and along the arc of a curve, concave Westerly and having a radius of 1,459.35 feet, a chord distance of 342.09 feet to the Northeasterly corner of Lot 1, Block 56, according to Plat recorded in Map Book 8, page 29, public records of said County, the bearing of the aforementioned chord being S-8°07'03"W run thence N-82°47'20"W., along the Northerly boundary of said Lot 1, a distance of 193.39 feet to a point; run thence N-89°56'40"W., along the Northerly boundary of Lot 2, said Block 56, a distance of 120.00 feet to a point; run thence N-0°03'20"E., along the Northerly prolongation of the Westerly boundary of said Lot 2, a distance of 92.00 feet to a point; run thence N-88°52'40"W. a distance of 390.00 feet to a point; run thence S-53°20'50"W. a distance of 109.10 feet to a point; run thence S-29°14'00"E., along the Northwesterly prolongation of the Southwesterly boundary of Lot 5, in said Block 56, a distance of 114.00 feet to a point at the Northeasterly corner of Lot 6 in said Block 56, Ponte Vedra; run

thence S-48°34'20"W., along the Northwesterly boundary of said Lot 6, a distance of 143.50 feet to a point; run thence S-31°44'00"W., along the Northwesterly boundary of Lot 7, in Block 56, according to plat recorded in Map Book 10, pages 88 and 89, said public records, a distance of 114.82 feet to the extreme Westerly corner of said lot; run thence S-43°12'00"E., along the Southwesterly boundary of said Lot 7, a distance of 166.76 feet to a point in the Westerly right of way line of San Juan Drive; run thence Southwesterly, along said right of way line, and along the arc of a curve, concave Southeasterly, and having a radius of 330.00 feet, a chord distance of 60.00 feet to the Northeasterly corner of Lot 21, Block 63, according to plat recorded in said public records, in Map Book 10, pages 88 and 89, the bearing of the aforementioned chord being S-18°08'50"W.; run thence N-72°45'30"W., along the Northeasterly boundary of said lot, a distance of 166.15 feet to a point; run thence Southerly, along the Westerly boundary of said Lot 21, as follows: first course, S-14°19'20"W. a distance of 107.00 feet; second course, S-2°08'20"E. a distance of 35.8 feet to the extreme Southwesterly corner of said lot; run thence S-52°47'20"W. a distance of 94 feet, more or less, to the waters of an artificial lake or lagoon; run thence Southerly along the Westerly margin of said lake or lagoon, and along said waters, following the meanderings of same, a distance of 810 feet, more or less, to a point in the Westerly boundary of Lot 13, Block 63, Ponte Vedra, according to plat recorded in Map Book 10, pages 88 and 89; run thence Southerly and Southeasterly, along the Westerly boundary of said Block 63 as follows: first course, S-6°21'00"W. a distance of 100 feet, more or less, to the Southwesterly corner of said Lot 13; second course, S-5°52'00"E. a distance of 376.05 feet to a point; third course, S-25°21'00"E. a distance of 368.50 feet to a point; fourth course S-35°14'00"E. a distance of 234.40 feet to a point; fifth course, S-54°03'00"E. a distance of 135.00 feet to a point; sixth course, S-60°06'30"E. a distance of 255.47 feet to a point in the Northwesterly boundary of Block 64, Ponte Vedra, according to plat recorded in Map book 10, pages 106 and 107, public records of said County; run thence Southwesterly and Northwesterly, along the Northwesterly boundary of said Block 64, as follows: first course, S-29°46'30"W. a distance of 185.83 feet to a point; second course, S-58°12'00"W. a distance of 90.00 feet to a point; third course, N-66°04'20"W. 160.00 feet to the extreme Northerly corner of Lot 31 in said Block 64; run thence N-24°08'00"W. a distance of 77.00 feet to a point; run thence N-61°35'40"W. a distance of 210.08 feet to a point; run thence S-23°53'00"W. a distance of 127.00 feet to a point; run thence S-38°34'00"E. a distance of 30 feet, more or less, to the waters of an artificial lake or lagoon; run thence Westerly, Southerly, Easterly, and Northerly, along said waters, following the meanderings of same, a distance of 910 feet, more or less, to a point in the Westerly boundary of Lot 29, in said Block 64, Ponte Vedra; run thence Southerly, along the Westerly boundary of said Block 64, as follows: first course, S-3°25'00"E. a distance of 460 feet, more or less, to the Northwesterly corner of Lot 25, in said Block 64; second course, S-9°07'00"E. a distance of 250.00

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feet to a point; third course, S-15°42'00"E. a distance of 310.39 feet to a point; fourth course, N-71°26'00"E. a distance of 225.50 feet to a point in the Westerly right of way line of Pablo Road; fifth course, S-18°34'00"E., along said right of way line, a distance of 40.00 feet; sixth course, S-71°26'00"W. a distance of 227.50 feet; seventh course, S-15°42'00"E. a distance of 684.42 feet to a point; eighth course, S-1°28'40"E. a distance of 597.78 feet to a point; ninth course, S-22°28'40"E. a distance of 401.42 feet to a point; tenth course, S-1°30'00"E. a distance of 220.00 feet to a point; eleventh course, S-18°15'40"E. a distance of 240.00 feet to a point; twelfth course, S-41°39'30"E. a distance of 150.00 feet to a point; thirteenth course, N-49°32'30"E. a distance of 234.00 feet to a point in the Westerly right of way line of Pablo Road; run thence S-67°27'30"E., along said right of way line, a distance of 180 feet, more or less, to the waters of an artificial lake or lagoon; run thence Southwesterly, along said waters, following the meanderings of same, a distance of 800 feet more or less, to a point in the Northerly boundary of Lot 7, Block 66, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 11, page 27, run thence S-88°23'00"W., along said boundary and the Westerly extension thereof, a distance of 128 feet, more or less, to the Northwesterly corner of that certain property described in Official Records Book 127, page 516, public records of said St. Johns County; run thence Southerly, along the Westerly boundary of said property, as follows: first course, S-4°27'30"W. a distance of 141.70 feet to a point; second course, S-14°28'30"E. a distance of 28.30 feet to a point in the Westerly right of way line of the cul de sac at the Westerly terminus of Pablo Terrace, as shown on said Map Book 11, page 27; run thence Southeasterly, along said right of way line and along the arc of a curve, concave Northeasterly and having a radius of 50.00 feet, a chord distance of 81.56 feet to the point of tangency of said curve the bearing of the aforementioned chord being S-36°58'03"E.; run thence S-1°37'00"E. a distance of 5.00 feet to a point in the Northerly right of way line of Franklin Avenue, as shown on St. Johns Seaview Park, recorded in Map Book 5, page 40, public records of said County; run thence S-88°23'00"W., along said right of way line, a distance of 191.45 feet to a point in the Easterly right of way line of Ponce DeLeon Boulevard (Florida State Road No. 1A); run thence Northerly, along said Easterly right of way line, as follows: first course, N-1°37'20"W. a distance of 1,015.27 feet to a point of curvature; second course, along the arc of a curve, concave Westerly and having a radius of 2,964.93 feet, a chord distance of 578.65 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-7°13'20"W.; third course, N-12°49'20"W. a distance of 2,135.41 feet to a point of curvature; fourth course, along the arc of a curve, concave Easterly and having a radius of 2,764.93 feet, a chord distance of 535.62 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-7°15'50"W.; fifth course N-1°42'20"W. a distance of 705.08 feet to a point; sixth course, N-1°44'50"W. a distance of 1,290.05 feet to a point; run

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thence N-88°17'00"E. a distance of 80.94 feet to a point; run thence N-43°17'00"E. a distance of 66.80 feet to a point; run thence N-46°43'00"W. a distance of 77.75 feet to a point; run thence N-88°59'00"E. a distance of 199.15 feet to a point; run thence N-20°47'20"E. a distance of 198.83 feet to a point; run thence N-1°12'40"W. a distance of 75.00 feet to a point in the Southerly boundary of Avalon, Unit 5, according to plat recorded in the public records of St. Johns County, Florida in Map Book 5, page 75; run thence N-88°59'00"E., along said southerly boundary, a distance of 140.00 feet to the Southeasterly corner of said Avalon, Unit 5; run thence N-1°12'40"W., along the Easterly boundary of Block 1, said Avalon, Unit 5, a distance of 1,325.48 feet to the point of beginning. Less and except therefrom the lands conveyed to the City of Jacksonville Beach by deed recorded in Official Records Book 788, Page 1479, public records, St. Johns County, Florida.

PARCEL FORTY-SEVEN (7-5)

A parcel of submerged land, comprising an artificial lake or lagoon and being portions of Government Lot 2, Section 15 and Government Lot 8, Section 16, Township 3 South, Range 29 East, St. Johns County, Florida.

For point of reference, commence at the Southwesterly corner of Lot 21, Block 63, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 10, pages 88 and 89, and run S-52°47'20"W. a distance of 94 feet, more or less, to a point in the waters of said artificial lake or lagoon for point of beginning.

From the point of beginning thus described, run Southerly and Southeasterly, along said waters and along the Easterly margin of said lagoon, a distance of 475 feet, more or less, to a point located in the Southwesterly boundary of Lot 15, in said Block 63, Ponte Vedra; run thence S-56°35'30"E., along said Southwesterly boundary, a distance of 150 feet, more or less, to the Westerly right of way line of San Juan Drive; run thence Southerly, along said right of way line, and along the arc of a curve, concave Westerly and having a radius of 770.00 feet, a chord distance of 20.80 feet to the extreme Easterly corner of Lot 14, in said Block 63, the bearing of the aforementioned chord being S-14°14'10"W.; run thence N-66°56'00"W., along the Northeasterly boundary of said Lot 14, a distance of 170 feet more or less, to the waters of said lagoon; run thence Southwesterly, along said waters and along the Westerly boundary of said Block 63, Ponte Vedra, a distance of 180 feet, more or less, following the meanderings of same, to the extreme Southerly margin of said lagoon; run thence Northerly, along the Westerly margin of said lagoon, following the meanderings of same, a distance of 810 feet, more or less, to the point of beginning.

PARCEL FORTY-NINE (7-6)

A parcel of submerged land, comprised of portions of Government Lots 9 and 16, Section 16, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at the extreme Northerly corner of Lot 29, Block 64, Ponte Vedra, according to plat recorded in the public records of said St. Johns County, Florida, in Map Book 10, pages 106 and 107, and run S-51°26'00"W., along the Northwesterly boundary of said lot, a distance of 100.00 feet to the extreme Northwesterly corner of said lot; run thence S-3°25'00"E., along the Westerly boundary of said lot, a distance of 5 feet, more or less, to the Easterly margin of said lake or lagoon; run thence Southerly, Westerly, Northerly, Northeasterly, and Easterly, along said waters, following the meanderings of same, a distance of 910 feet, more or less, to a point which bears, N-38°34'00"W. from the point of beginning, being in the Northwesterly prolongation of the Northeasterly boundary of said Lot 29; run thence S-38°34'00"E., along said prolongation, a distance of 35 feet, more or less, to the point of beginning.

PARCEL FIFTY-FOUR (8-7)

A parcel of submerged land, comprised of a portion of Government Lots 2 and 3, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at the extreme Easterly corner of Lot 1, Block 51, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 7, page 13, said point being located in the Northwesterly right of way line of Pablo Road at the Westerly margin of the waters of an artificial lake or lagoon, and run Northwesterly, Westerly and Northwesterly, along said waters, following the meanderings of same, and along the Easterly boundary of said Block 51, a distance of 1,400 feet, more or less, to the Easterly right of way line of San Juan Drive, at the extreme Northerly corner of Lot 14, Block 51; run thence Northerly, along said Easterly right of way line, a distance of 18 feet, more or less, to the Southwesterly corner of Lot 1, Lagoon Apartments, according to plat recorded in the public records of said County, in Map Book 6, page 23; run thence S-59°46'40"E., along the Southwesterly boundary of said lot, a distance of 220 feet, more or less, to the waters of said lagoon; run thence Easterly, Southeasterly, Easterly and Northeasterly, along said waters, following the meanderings of same, a distance of 800 feet, more or less, to a point in the Southwesterly boundary of that certain right of way easement described as Parcel 2 of Deed Book 171, page 535, public records of said St. Johns County; run thence S-45°12'30"E., along said right of way line, a distance of 220 feet, more or less, to a point in the Southeasterly margin of said lake or lagoon; run thence Southwesterly, Southerly and Southeasterly, along said margin and along the waters of said lagoon, following the

meanderings of same, a distance of 570 feet, more or less, to a point in the Northwesterly right of way line of Pablo Road, located at the extreme Southerly corner of Lot 1, Block 50, according to plat recorded in Map Book 5, page 24, said public records; run thence S-44°47'30"W, along said Northwesterly right of way line, a distance of 62 feet, more or less, to the point of beginning. Less and except therefrom that land conveyed to Lagoon at Ponte Vedra, Inc. by deed recorded in Official Records Book 650, Page 833, public records St. Johns County, Florida.

PARCEL FIFTY-FIVE (8-8)

A parcel of submerged land, comprised of portions of Government Lots 1, 2 and 3, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at a point in the Westerly margin of an artificial lake or lagoon, at the extreme Southeasterly corner of Lot 5, Block 54, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 8, page 29, and run Northerly and Easterly, along the waters of said lagoon, following the meanderings of same, a distance of 1,700 feet, more or less, to a point in the Southerly boundary of Lot 1, Block 59, according to plat recorded in Map Book 5, page 32, public records of said County; run thence Southerly, Westerly, Southwesterly, Southeasterly, Southerly and Westerly, along said waters, following the meanderings of same, and along the Easterly margin of said artificial lake or lagoon, a distance of 3,050 feet, more or less, to a point in the Northeasterly boundary of that certain right of way easement described as Parcel 2, of Deed Book 171, page 535, public records of said St. Johns County, Florida; run thence N-45°12'30"W., along said Northeasterly boundary, a distance of 200 feet, more or less, to a point in the Westerly margin of said artificial lake or lagoon, and in the Easterly boundary of Lot 2, Lagoon Apartments, as shown on plat recorded in the public records of said County, in Map Book 6, page 23; run thence Northerly, Northeasterly, Northerly, Northwesterly and Northerly, along the margin of said waters, following the meanderings of same, a distance of 940 feet, more or less, to the point of beginning. Less and except therefrom that land conveyed to Lagoon at Ponte Vedra, Inc. by deed recorded in Official Records Book 650, Page 833, public records St. Johns County, Florida.

PARCEL SIXTY-ONE (10-3)

A parcel of land, in Government Lots 3 and 4, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida. Said parcel being more particularly described as follows:

For point of beginning, commence at the Southeasterly corner of that certain property described in Deed Book 187, page 185, public records of said County, said parcel being located at a point 10.07 feet Easterly from the Southeasterly corner of Lot 1, Block 47, as shown on the plat of Ponte Vedra, recorded in Map Book 5, page 24, when measured along said right of way line, and run Northeasterly, along said right of way line, as follows: first course, along the arc of a curve, concave Northwesterly and having a radius of 758.40 feet, a chord distance of 19.93 feet to a point of reverse curvature, the bearing of the aforementioned chord being N-59°13'30"E.; second course, along the arc of a curve, concave Southeasterly and having a radius of 760.00 feet, a chord distance of 150.68 feet to a point, the bearing of the aforementioned chord being N-64°11'21"E.; run thence N-13°55'40"W a distance of 412.33 feet to a point; run thence N-46°04'20"E. a distance of 76.21 feet to a point; run thence N-76°04'20"E. a distance of 163.00 feet to a point in the Westerly right of way line of Ponte Vedra Boulevard, State Road No. 203 (formerly State Road 1A); run thence N-13°55'40"W., along said right of way line, a distance of 962.57 feet to the point of intersection of the southerly right of way line of Pablo Road; run thence Westerly and Northwesterly, along said right of way line, as follows: first course, along the arc of a curve, concave Northeasterly and having a radius of 444.80 feet, a chord distance of 436.14 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-76°34'05"W.; second course, N-45°12'30"W. a distance of 296.36 feet to a point of curvature; third course, along the arc of a curve, concave Southwesterly and having a radius of 244.77 feet, a chord distance of 202.38 feet to the extreme Northeasterly corner of Lot 2, Block 47, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 5, page 24; run thence due South, along the Easterly boundary of said Lot, a distance of 185 feet, more or less, to the waters of an artificial lake or lagoon; run thence Easterly, Southeasterly, Southerly, Westerly, Southerly Southeasterly, Westerly and Southerly, along said waters, following the meanderings of same 1,880 feet, more or less, to a point which bears N-37°52'00"W. from the point of beginning; run thence S-37°52'00"E. a distance of 440 feet, more or less, to the point of beginning. EXCEPT from the land thus described, a parcel of land described as follows:

A tract of land, in Government Lot 4, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of reference, commence at the intersection of the Northerly right of way line of Miranda Road (a 60-foot right of way) with the Westerly right of way line of Ponte Vedra Boulevard (State Road No. 203, a 66-foot right of way North of Miranda Road), and run N-13°55'40"W., along said Westerly right of way

line, a dista. of 1,076.50 feet to joint; run thence S-76°04'20"W. a distance of 291.00 feet to a point for point of beginning.

From the point of beginning thus described, continue S-76°04'20"W. a distance of 25.00 feet to a point; run thence N-4°27'56"E. a distance of 30.41 feet to a point; run thence N-76°04'20"E. a distance of 20.00 feet to a point; run thence S-13°55'40"E. a distance of 30.00 feet to the point of beginning.

AND FURTHER LESS AND EXCEPT from said Parcel Sixty-One (10-3) the following described real property (which may be referred to herein as the "Irrn Property"):

A parcel of land, being a portion of Government Lots 3 and 4, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, being more particularly described as follows:

For point of beginning, commence at a point of curvature lying on the Southerly right of way line of Pablo Road (a 60-foot right of way, as shown on Plat of Ponte Vedra, as recorded in Map Book 5, Page 24, of the Public Records of said County), said point being N-74°34'05"W. a distance of 436.14 feet from the intersection of the Westerly right of way line of Ponte Vedra Boulevard - State Road No. 203 (a 66-foot right of way, as now established, formerly State Road A-1-A) with said Southerly right of way line of Pablo Road; run thence Southeasterly, along said Southerly right of way line and along the arc of a curve, concave Northerly and having a radius of 444.80 feet, a chord distance of 436.14 feet to the aforementioned intersection with the Westerly right of way line of Ponte Vedra Boulevard, said curve being subtended by a chord bearing of S-74°34'05"E; run thence S-13°55'40"E., along said Westerly right of way line, a distance of 962.57 feet to a point; run thence S-76°04'20"W., perpendicular to said Westerly right of way line, a distance of 163.00 feet to a point; run thence S-46°04'20"W. a distance of 76.21 feet to a point; run thence N-13°55'40"W., parallel with said Westerly right of way line, a distance of 270.00 feet to a point; run thence S-76°04'20"W. a distance of 15.00 feet to a point; run thence N-13°55'40"W., parallel with said Westerly right of way line, a distance of 205.00 feet to a point; run thence S-76°04'20"W. a distance of 85.00 feet to a point*; run thence N-13°55'40"W., parallel with said Westerly right of way line, a distance of 425.00 feet to a point; run thence N-73°55'40"W. a distance of 34 feet, more or less, to the waters edge of an artificial lake or lagoon; run thence Northerly, along said waters edge, a distance of 315 feet, more or less, to a point which bears S-44°47'30"W. from the point of beginning; run thence N-44°47'30'E. a distance of 45 feet, more or less, to the point of beginning.

*which may be referred to as Point Z

EXHIBIT A

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Notwithstanding the foregoing, the following described portion of the Inn Property shall be included as part of Parcel Sixty-One (10-3) of the land subject to the Spray Irrigation Agreement:

A parcel of land, being a portion of Government Lots 3 and 4, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, being more particularly described as follows:

For a point of reference, commence at the point described as Point Z in the legal description of the Inn Property; run from said Point Z, North 13°55'40" West a distance of 315.00 feet to a point for the Point of Beginning; thence continue to run North 13°55'40" West a distance of 110.00 feet; run thence South 73°55'40" East a distance of 20.00 feet; run thence South 13°55'40" East a distance of 86.50 feet; run thence a distance of 22.00 feet, more or less, back to the Point of Beginning.

PARCEL SIXTY-TWO (10-4)

A parcel of land, in Government Lot 3, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at a point in the Easterly right of way line of San Juan Drive, located the Southwesterly corner of Lot 16, Block 46, Ponte Vedra, as said drive and lot are shown on plat recorded in the public records of said County, in Map Book 5, page 24 and run Southeasterly, along said right of way line, and along the arc of a curve, concave Southwesterly and having a radius of 640.00 feet, a chord distance of 120.00 feet to a point, the bearing of the aforementioned chord being S-45°29'00" E.; run thence N-49°54'00" E. a distance of 55.00 feet to a point; run thence N-79°46'30" E. a distance of 90 feet, more or less, to the waters of an artificial lake or lagoon; run thence Northwesterly, along said waters, following the meanderings of same, a distance of 115 feet, more or less, to a point which bears N-67°38'00" E. from the point of beginning; run thence S-67°38'00" W. a distance of 160 feet, more or less, to the point of beginning.

PARCEL SIXTY-THREE (10-5)

A parcel of land, in Government Lot 3, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of reference, commence at the point of intersection of the Westerly right of way line of Ponte Vedra Boulevard, Florida State Road No. 203 (formerly State Road 1A) with the Southerly right of way line of Pablo Road, and run Northwesterly, along said Southerly right of way line and along the arc of a curve, concave Northeasterly and having a radius of 444.80 feet, a chord distance of 436.14 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-76°34'05" W.; run thence S-44°47'30" W. a distance of 150.00 feet, more or less to the Northeasterly margin of an island in an artificial lake or lagoon; run thence Southeasterly, Southwesterly, Northwesterly, Northeasterly, Easterly and Southeasterly, along the margin of said island and along the waters of said lake, following the meanderings of same, a distance of 450 feet, more or less to the point of beginning.

PARCEL SIXTY-FOUR (10-6)

A parcel of submerged land, comprised of an artificial lake or lagoon, in Government Lots 3 and 4, Section 15; and Government Lot 1, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of beginning, commence at a point in the Northerly right of way line of Miranda Road, located at the Southwesterly corner of Lot 1, Block 47, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 5, page 24, and further being located in the Easterly margin of an artificial lake or lagoon, and run Southwesterly along said right of way line and across the waters of said lagoon, a distance of 142 feet, more or less, to the Southeasterly corner of Lot 1, Block 46, Ponte Vedra, according to said plat; run thence Northerly and Northwesterly, along the waters of said lagoon and along the Easterly boundary of said Block 46, following the meanderings of same, a distance of 2,120 feet, more or less, to a point in the Southeasterly right of way line of Pablo Road; run thence N-44°47'30" E., along said right of way line and across the waters of said lagoon, a distance of 100 feet, more or less, to a point located in the Easterly margin of said lagoon at the Southwesterly corner of Lot 2, Block 47, as shown on said plat of Ponte Vedra; run thence Southeasterly, Easterly, Southeasterly, Southerly, Westerly, and Southerly along the waters of said lagoon and along said Easterly margin thereof, a distance of 2,520 feet, more or less, to the point of beginning. EXCEPTING from the land thus described, a parcel of land described as follows:

A parcel of land, in Government Lot 3, Section 15, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of reference, commence at the point of intersection of the Westerly right of way line of Ponte Vedra Boulevard, Florida State Road No. 203 (formerly State Road No. 1A), with the Southerly right of way line of Pablo Road, and run Northwesterly, along said Southerly right of way line and along the arc of a curve, concave Northeasterly and having a radius of 444.80 feet, a chord distance of 436.14 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-76°34'05" W.; run thence S-44°47'30" W. a distance of 150 feet, more or less, to the Northeasterly margin of an island in an artificial lake or lagoon; run thence Southeasterly, Southwesterly, Northwesterly, Northeasterly, Easterly and Southeasterly, along the margin of said island and along the waters of said lagoon, following the meanderings of same, a distance of 450 feet, more or less, to the point of beginning.

PARCEL SIXTY-SEVEN (11-1)

A parcel of land comprised of portions of Government Lots 3 and 4, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida, more particularly described as follows:

For point of reference, commence at the point of intersection of the Northerly right of way line of Pablo Road, as shown on Plat of Ponte Vedra, as recorded in the public records of said county, in Map Book 10, pages 105, 106 and 107, with the Easterly right of way line of a 20-foot roadway, shown on said plat and located adjacent to Lot 1, Block 68, and run N-2°20'40" W., along the Easterly right of way line of said 20-foot roadway, a distance of 161.82 feet to an angle point in said right of way line for point of beginning.

From the point of beginning thus described, run S-2°20'40" E., along said Easterly right of way line, a distance of 161.82 feet to a point in the Northerly right of way line of Pablo Road; run thence Southeasterly, along said right of way line and along the arc of a curve, concave Northeasterly and having a radius of 901.08 feet, a chord distance of 42.42 feet to a point, the bearing of the aforementioned chord being S-72°54'35" E.; run thence N-2°20'40" W. a distance of 456.42 feet to a point; run thence N-7°34'30" W. a distance of 598.70 feet to a point; run thence S-82°25'30" W. a distance of 220 feet, more or less, to the waters of an artificial lake or lagoon; run thence Southerly, along said waters following the meanderings of same, a distance

of 710 feet, more or less, to a point which bears N-24°42'45" W. from the point of beginning, located in the Easterly right of way line of said 20 foot roadway; run thence S-24°42'45" E., along said Easterly right of way line, a distance of 170 feet, more or less, to the point of beginning.

PARCEL SIXTY-EIGHT (11-2)

A parcel of land, comprised of portions of Lot 10, Block 45, Ponte Vedra, according to plat recorded in the public records of St. Johns County, Florida, in Map Book 5, pages 24 and 25; Government Lots 3, 4 and 5, Section 15, and Government Lots 1, 2, 3 and 4, Section 22, all in Township 3 South, Range 29 East, St. Johns County, Florida. Said parcel being more particularly described as follows:

For point of beginning, commence at the point of intersection of the Westerly boundary of Block 39, Ponte Vedra, according to plat recorded in said public records, in Map Book 6, pages 17 and 18, with the Northerly right of way line of Pablo Road, said point being located in the Westerly boundary of Lot 13 in said Block 39, and run Westerly, along said right of way line, as follows: first course, along the arc of a curve, concave Northerly and having a radius of 171.41 feet, a chord distance of 33.88 feet to a point of compound curvature; second course, along the arc of a curve, concave Northerly and having a radius of 901.08 feet, a chord distance of 187.96 to a point, the bearing of the aforementioned chord being N-80°14'49" W.; run thence N-2°20'40" W., a distance of 456.42 feet to a point; run thence N-7°34'30" W. a distance of 598.70 feet to a point; run thence S-82°25'30" W. a distance of 220 feet, more or less, to the waters of an artificial lake or lagoon; run thence Northwesterly, Southwesterly, Southerly and Southwesterly, along said waters, following the meanderings of same, a distance of 790 feet, more or less, to a point in the Northeasterly right of way of Pablo Road; run thence Northwesterly, along said right of way line, as follows: first course, N-67°27'30" W. a distance of 189 feet, more or less to a point of curvature; second course, along the arc of a curve, concave Northeasterly and having a radius of 201.16 feet, a chord distance of 35.00 feet to the extreme Southerly corner of Lot 1, Block 65, Ponte Vedra, according to plat recorded in Map Book 10, pages 106 and 107, said public records, the bearing of aforementioned chord being N-62°28'03" W.; run thence Northeasterly and Northerly, along the Easterly boundary of said Block 65, as follows: first course, N-40°10'10" E. a distance of 103.22 feet to a point; second course, N-2°19'00" W. a distance of 490 feet, more or less, to the waters of an artificial lake or lagoon; run thence Northerly, Westerly, Southwesterly and Easterly, along said waters, following the meanderings of same a distance of 1,820 feet, more or less, to a point in the Easterly boundary of said Block 65, Ponte Vedra, located at the extreme Easterly corner of Lot 16, in said Block: run thence N-88°33'00" W. along the Northeasterly boundary of said Lot 16, a distance of 100 feet, more or less, to an angle point in the Easterly boundary of

said Block 65; continue thence Northerly and Northeasterly, along the Easterly boundary of said Block, as follows: first course, N-18°34'00" W. a distance of 350.00 feet to a point; second course, S-71°26'00" W. a distance of 220.00 feet to a point in the Easterly right of way line of said Pablo Road; third course, N-18°34'00" W. along said right of way line, a distance of 40.00 feet to a point; fourth course, N-71°26'00" E. a distance of 220.00 feet to a point; fifth course, N-18°34'00" E. a distance of 350.00 feet to a point; sixth course, N-51°58'20" E. a distance of 188.81 feet to a point; seventh course, N-28°00'00" E. a distance of 165.00 feet to a point; eighth course, N-26°48'00" W. a distance of 128.00 feet to a point in the Southeasterly right of way line of said Pablo Road; run thence Northeasterly, along said right of way line, as follows: first course, along the arc of a curve concave Northwesterly and having a radius of 351.60 feet, a chord distance of 236.02 feet to the point of tangency of said curve, the bearing of the aforementioned chord being N-33°48'25" E.; second course, N-14°12'00" E. a distance of 268.82 feet to a point of curvature; third course, along the arc of a curve, concave Southerly, and having a radius of 50.00 feet, a chord distance of 72.51 feet to a point, the bearing of the aforementioned chord being N-60°40'30" E.; Run thence southeasterly, along the Southwesterly right of way line of San Juan Drive, as follows: first course, along the arc of a curve, concave Southwesterly and having a radius of 580.00 feet, a chord distance of 58.97 feet to a point, the bearing of the aforementioned chord being S-69°56'10" E.; second course, continuing along the arc of said curve, a chord distance of 100.00 feet to a point, the bearing of the aforementioned chord being S-62°04'40" E.; third course, continuing along the arc of said curve, a chord distance of 291.74 feet to the extreme Northerly corner of Lot 9, Block 45, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 5, page 24, the bearing of the aforementioned chord being S-42°34'00" E.; run thence Southerly, along the Westerly boundary of said Block, as follows: first course, S-43°27'00" W.; a distance of 187.90 feet to a point; second course, S-7°33'00" E. a distance of 281.66 feet to a point; third course, S-12°10'00" E. a distance of 426.60 feet to a point; fourth course S-20°50'00" E. a distance of 106.82 feet to a point; fifth course, S-33°09'00" E. a distance of 134.00 feet to a point; sixth course, S-23°00'00" E. a distance of 60.00 feet to a point; run thence N-67°00'00" E. a distance of 150.00 feet to the Westerly right of way line of San Juan Drive; run thence Southerly, along said Westerly right of way line, as follows: first course, S-23°00'00" E. a distance of 221.29 feet to a point of curvature; second course, along the arc of a curve, concave Westerly and having a radius of 1,016.30 feet, a chord distance of 67.64 feet to a point, the bearing of the aforementioned chord being S-21°05'35" E.; third course, continuing along said curve, a chord distance of 213.34 feet to a point, the bearing of the aforementioned chord being S-13°09'40" E.; fourth course, continuing along said curve, a chord distance of 234.13 feet to the point of tangency of said curve, the bearing of the

EXHIBIT A

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aforementioned chord being S-0°31'20"E; fifth course, S-6°05'33"W. a distance of 28.00 feet to a point of curvature; sixth course, along the arc of a curve, concave Easterly, and having a radius of 1,030.64 feet, a chord distance of 439.82 feet to a point located at the Northeasterly corner of Lot 4, Block 40, Ponte Vedra, according to plat recorded in map Book 6, pages 17 and 18, public records of said County, the bearing of the aforementioned chord being S-6°13'40" E.; run thence Southerly, along the Westerly boundary of said Block 40, as follows: first course, S-71°27'20" W. a distance of 60.00 feet to a point; second course, S-26°00'20" W. a distance of 90.14 feet to a point; third course, S-9°36'30" E. a distance of 380.97 feet to a point; run thence S-83°34'30" W. a distance of 12.00 feet to the Northwesterly corner of Lot 1, Block 39, Ponte Vedra, according to plat recorded in the public records of said County, in Map Book 6, pages 17 and 18; run thence Southerly, along the Westerly boundary of said Block, as follows: first course, S-9°18'00" E. a distance of 411.97 feet to a point; second course, S-5°52'00" E. a distance of 700 feet to a point; third course, S-8°46'00" E. a distance of 129.61 feet to the point of beginning. Less and except therefrom the lands conveyed to B. R. McCormick by deed recorded in Official Records Book 648, page 1846, public records, St. Johns County, Florida.

PARCEL SEVENTY-ONE (12-5)

A parcel of submerged land, comprised of an artificial lake or lagoon, being portions of Government Lots 1, 4, and 5, Section 22, Township 3 South, Range 29 East, St. Johns County, Florida:

For point of reference, commence at the Southwesterly corner of Lot 19, Block 38, Ponte Vedra, according to plat recorded in the public records of St. Johns County, Florida in Map book 6, pages 17 and 18, said point being located in the Easterly right of way line of San Juan Drive, as shown on said plat, and run N-74°04'30" E., along the Southerly boundary of said lot, a distance of 275 feet, more or less, to the waters of said artificial lake or lagoon; run thence Northerly, along said waters, following the meanderings of same and along the Easterly boundary of said Block 38, and the Easterly boundary of Block 41, as shown on said plat, a distance of 3,216 feet, more or less, to a point in the Southerly right of way line of Miranda Road; run thence Easterly, along said right of way line, a distance of 110 feet, more or less, to a point in the Easterly margin of said artificial lake or lagoon, located at the Northwesterly corner of Lot 1, Block 42, Ponte Vedra, according to plat of subdivision recorded in Map Book 5, Page 24; run thence along said margin and along the Westerly boundary of said Lot 1, a distance of 200 feet, more or less, to the Southwesterly corner of said lot; continue thence Southerly, Easterly, Northeasterly, Southerly, Northwesterly, Southwesterly, Southerly, Southeasterly, Southwesterly, Southerly, Easterly, Northeasterly, Southeasterly, Southerly, Westerly and Southwesterly along the Easterly margin of said lake or lagoon, following the meanderings of same, a

EXHIBIT A

distance of 5,820 feet, more or less, to a point in the Northerly right of way line of Solano Road, as shown on the plat of Blocks 34 and 35, recorded in the public records of St. Johns County, Florida, in Map Book 6, pages 17 and 18; run thence Westerly, along said right of way line, a distance of 15 feet, more or less, to a point in the Westerly margin of said artificial lake or lagoon, located at the Southeasterly corner of Lot 10, Block 34, as shown on said plat; run thence Northwesterly, Westerly and Northeasterly, along the Northeasterly and Easterly boundary of said Block 34 and along the waters of said lagoon, following the meanderings of same, a distance of 980 feet, more or less, to a point located at the Southeasterly corner of Lot 1, said Block 34; run thence Northeasterly and Northerly, continuing along said waters, following the meanderings of same, and along the Easterly boundary of a parcel of land designated as "Exception A Not shown on this Plat", on said plat recorded in Map Book 6, pages 17 and 18, a distance of 565 feet, more or less, to the point of beginning.

PARCEL SEVENTY-THREE (12-6)

A parcel of land comprised of a portion of Lot 10, Block 34, Ponte Vedra, according to plat recorded in the public records of said St. Johns County, Florida, in Map Book 6, page 18. Said parcel being more particularly described as follows:

For point of beginning, commence at the Southeasterly corner of that certain property described in Official Records Volume 527, page 653, public records of said County, said point being located in the Northerly right of way line of Solano Road, as shown on said Map Book 6, page 18, and run N-23°33'40" W., along the Easterly boundary, as described in said Official Records Volume 527, page 653, a distance of 101 feet, more or less, to the waters of an artificial lake or lagoon; run thence Southeasterly, along said waters, following the meanderings of same, a distance of 110 feet, more or less, to a point in the Northerly right of way line of said Solano Road; run thence Southwesterly, along said right of way line, a distance of 50 feet, more or less, to the point of beginning.

Bridge Land

The lands and submerged lands located underneath the bridges located adjacent to any of the other lands and submerged lands described above in this Exhibit A.

Guaranteed Revenue Contracts

Florida Public Service Commission

Company: United Water Florida
Docket No.: 980214-WS
Base Year Ended: December 31, 1997
Water [X] or Sewer [X]
Customer Class: All
Meter Size: All

Schedule: G-45
Page 1 of 44
Preparer: F. Gradilone

Explanation: The following are copies of the Guaranteed Revenue Contracts for the following service areas.

- 1 South Grove Unit 1
- 2 South Grove Unit 2
- 3 John's Glen Unit 1
- 4 Cimarrone

NON STANDARD
UTILITY SERVICE AGREEMENT
WITH CAPACITY RESERVATION

THIS AGREEMENT, entered into this 30th day of March 1998, between SUNRAY UTILITIES - ST. JOHNS, INC., a Delaware corporation, (hereinafter sometimes called "Sunray" or "Company") RAYLAND COMPANY, INC., a Delaware corporation (hereinafter sometimes called "Rayland") and SOUTHERN GROVE I, LTD.; its successors and assigns (hereinafter sometimes called "Developer").

WITNESSETH:

WHEREAS, Developer is the owner of (or holder of a binding contract to purchase) certain real estate in St. Johns County, Florida, more particularly described on the attached Exhibit A hereinafter referred to as "the Land"; and,

WHEREAS, Developer shall develop said Land by construction of buildings and/or other improvements thereon commonly referred to as Southern Grove (hereinafter referred to as "Project") and must provide for sewage collection and water distribution to service the Project, in total requiring 52 ERCs; and,

WHEREAS, Company is in the business of providing water and sewage utility services in the vicinity of the Land described above; and,

WHEREAS, Company is willing to operate its water distribution and sewage collection and treatment systems so that all buildings constructed on the Developer's property may have furnished to them and to their occupants (hereinafter referred to as the "end-user" or "customer") potable water and sanitary sewer service subject to all terms and conditions of this Agreement and the Company's Tariff on file at the St. Johns County Water and Sewer Authority (hereinafter sometimes called "Authority"); and,

WHEREAS, in order to provide water and sewer service to the Developer and its customers it has been or will be necessary for the Company to enlarge and expand its off-site water and sewer plants and facilities and it is the desire and intent of the Developer and Rayland to contribute financially to the costs of such additional off-site water and sewer plants and facilities and, in consideration thereof, to have capacity reserved therein for the Project; and,

WHEREAS, in order to provide water and sewer service to the customers and to the Developer, the Developer will design and construct the on-site water distribution and sewage collection systems to serve the premises described in Exhibit A.

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, subject to any necessary approval by the St. Johns County Water and Sewer Authority (hereinafter referred to as "Authority"), and other governmental bodies having jurisdiction, it is agreed by the parties hereto as follows:

1. Reservation of Capacity

1.1. The parties agree that upon collection of the charges imposed by this Agreement, the Company shall reserve for the Developer's use, for a period of time not to exceed the later of sixty (60) months from the date of this Agreement or until they are sold pursuant to section 1.2 of this agreement (hereinafter referred to as "period of capacity reservation"), the necessary treatment plant capacities to provide 52 water and 52 sewer ERCs.

1.2. Should the Developer not utilize the reserved capacity within the term of this Agreement, the Company may sell the unused balance of the capacity reserved by this Agreement. If resold within four (4) years of termination the Company shall refund to the Developer the charges paid by the Developer for the unused capacity. If the unused capacity is sold later than four (4) years from the termination of this Agreement the Company shall not refund any portion of the amount paid for said unused capacity. Sunray's capacity becomes utilized as defined in this section via execution of a sewage collection system permit and/or water distribution system permit issued by the Florida Department of Environmental Protection or its successors.

1.3. In the event that final design or completed construction of the Project modifies the requirement for ERCs herein reserved so as to affect any individual charge by more than 10%, or the sum total of the charges by more than 5%, such charges may be recalculated and the difference collected or refunded by the Company at the option of the Company. The Company may withhold final Certificates of Service for the Project if such changes occur so as to place a significantly greater demand upon the service capacities of the Company than addressed in this Agreement.

1.4. The Developer will pay the following one-time charges as provided in the Company's Tariff on file with the St. Johns County Water and Sewer Authority for the capacity herein reserved:

a) The actual cost to cover engineering, plan review, construction inspection, testing and legal/administrative costs to the Company in connection with this Agreement not to exceed (one hundred) \$100.00 per ERC;

b) Sewer plant capacity charge for any connection discharging sewage other than "normal domestic sewage". Such charge shall be based upon the expected additional waste strength converted to ERCs as determined by the Company's engineer. The charge shall be \$250.00 per commercial unit as a minimum (or such higher rate as may have been approved by the appropriate regulatory authorities), or \$.89 per gallon of water usage per day, whichever is greater. Prior approval by Company and all pollution control agencies is necessary before this waste is admitted into the system. The Developer (or end-user) shall be responsible for providing a suitable point for the waste to be sampled by the Company or the regulatory agencies;

c) If available, construction water will be charged to Developer based on metered usage in accordance with current Company tariffs and rates;

d) Hydraulic share of off-site facilities - the Developer recognizes that water and sewer utility service to the Developer's property is provided by the use of off-site facilities and other improvements previously constructed by the utility and that the Developer is obligated to pay its pro rata share of the cost of such off-site facilities and other improvements to the Company. Said pro rata share shall be based on the Developer's percentage of hydraulic capacity of said off-site facilities or other improvements. For the purposes of this Agreement the Developer's hydraulic share will be Not Applicable;

e) Rayland will pay on behalf of Developer an Allowance for Funds Prudently Invested for each ERC in accordance with Company's approved Tariff and attached as Exhibit E.

1.5. Rayland shall advance to Sunray funds which equal Sunray's tariff charges for capacity reservation fees. Upon collection of these fees from the end-user, Sunray shall refund this advance to Rayland. The advance per ERC is as follows;

a) \$410.00 per ERC to advance the water plant capacity charge or a total of \$21,320.00;

b) \$250.00 per ERC to advance the sewer plant capacity charge or a total of \$13,000.00;

1.6. Developer and Rayland shall pay a Guaranteed Revenue charge for each ERC reserved but unused by an end-user in accordance with Sunray's approved tariff and currently \$14.08 per month per reserved water ERC and \$18.19 per month per reserved waste water ERC. Guaranteed Revenue will end for each individual ERC upon the initiation of recurring monthly service to the initial end-user. This will occur upon the payment of the capacity reservation fee and meter installation fee by the end-user or his agent and the installation of a water meter by the Company. Rayland shall pay the applicable monthly Guaranteed Revenue charge for the first 12 months following the execution of this agreement. Developer shall pay the applicable Guaranteed Revenue charge for the remaining term of this agreement.

2. On-site Sewage and Water Facility: Construction

2.1. The Developer shall construct and design the on-site water distribution and sewage collection systems including but not limited to the following: water distribution lines, sewer collection lines, sewage lift stations, and related appurtenances for the non-exclusive provision of sewage and water services to the Project as described in Exhibit A.

2.2. The systems' design drawings and specifications are to be in accordance with local Governmental authority requirements as applicable. The Company shall review the systems' design drawings and specifications, prior to submittal to the appropriate governmental authority unless otherwise agreed to by the Company.

2.3. If the Developer modifies his development plans for the property described in Exhibit A which would require greater water usage, greater fire flows, additional water facilities, greater sewage flows, additional reclaimed water storage or additional sewage facilities than water, reclaimed water and sewer demands previously approved by the Company, then the Developer must obtain approval by the Company for the construction of such additional water, reclaimed water or sewer facilities which shall meet all Company and governmental design requirements. The Developer or Rayland, whichever causes the modification which this section addresses, shall pay all additional contributions and fees as may be authorized by the Company's Service Availability Policy in the then-current Tariff on file at the Authority.

2.4. The charges, costs and fees for any separate emergency fire protection water systems for the Project will be subject to negotiation between the Company and the Developer. These charges are currently nonexistent for single family residences which are less than three (3) stories in height and twenty-five hundred (2,500) square feet in enclosed area.

2.5. If buildings of more than two stories are a part of the Project, the Developer shall furnish at its own expense water pumps and other appurtenances as necessary for pumping water above the second floor.

2.6. The Company reserves the right to approve in writing the utility contractors to whom construction bids are sent by the Developer as well as the contractor to whom the award is made. Such approval will not be unreasonably withheld or delayed. Upon execution of a construction contract with said contractor developer shall submit an executed copy of said contract and schedule of values to company.

2.7. Any other change order between the Developer and its utility contractor issued after Company approval of original plans must be approved by the Company before the change order is put into effect.

2.8. A representative of the Company or its engineers will be the inspectors of the Project along with the Developer's engineer; however, the Company reserves the right of final acceptance of the work and materials. Neither the Company nor its engineers shall be deemed the agent of any other person in making such inspections.

3. On-Site Sewage and Water Facility: Ownership

3.1. All water mains, pipes, valves and fittings and appurtenances up to and including all meters shall be owned, operated and maintained by the Company. All water pipes on the end-user's side of the meter shall be owned, operated and maintained by the end-users.

3.2. All sewer mains, manholes, pumping station, force mains and appurtenances, including service pipes in public rights of way and dedicated easements, shall be owned, operated and maintained by the Company. All sewer services on the end-user's side of the property line shall be owned, operated and maintained by the end-user.

4. Provision of Utility Service

4.1. The Company agrees to connect and provide the requested utility service upon payment of the capacity reservation and meter installation fees by the end-user or their representative as provided for in its then current tariff and subject to the continuing operating rules and regulations of the Company including, without limitation, the periodic payment of the water usage and sewer usage charges in accordance with the Company's then-current Tariff on file at the Authority.

4.2. The Developer agrees that the Company shall have the exclusive right to furnish potable water and sanitary sewer service to the Land described above pursuant to its certificate from the St. Johns County Water and Sewer Authority, the terms of the Company's rules, its tariff and all applicable law, ordinance and regulation.

4.3. The Company does not guarantee an uninterrupted supply of potable water or, or potable water at any particular pressure, and reserves the right to shut off the water in its main at any time for the purpose of extending facilities, making repairs, providing temporary or emergency water supply and for other necessary business purposes as determined by the Company. The Company will not be responsible for any damage caused by low pressure or interruption of service.

4.4. Neither the customer nor the Developer shall discharge into the sanitary sewer system water from "non-domestic" drains including without limitation, swimming pools, air conditioning condensation lines, cooling lines or other discharge from any type of equipment.

4.5. The Company shall not be obligated to furnish any water or sewer service to any building which is built on the Developer's property to which the Company does not have lawful access by way of easement or Warranty Deed.

4.6. The Company shall not be responsible for sewage overflows in any building structures where the lowest floor elevation is less than that of the next upstream manhole. Company will not be held responsible for flooding problems which may result from failure of sewer line back flow preventor valves installed on the Developer's or end-users property in an attempt to provide protection from such conditions. The Developer shall protect, defend, indemnify and hold the Company, its officers, directors, employees, agents and contractors harmless against any liabilities, including court costs and attorneys fees, resulting from or arising out of flooding due to back flow preventor valve failure.

4.7. The Company shall have the right to determine reasonable meter size and location.

5. Land and Land Rights

5.1. Where the Developer's property is adjacent to County Road 210 road right of way, the Developer will grant at no cost to the Company a 40 foot easement along and adjacent to said publicly dedicated road right of way. Where Developer's property is adjacent to other publicly dedicated road right of ways Developer shall grant at no cost to the Company a 25 foot easement along and adjacent to said right of ways.

5.2. Developer or Rayland shall procure for Company at no cost to the Company a 40 foot easement from Company's existing facilities to Developer's site.

5.3. Developer or Rayland shall provide via warranty deed at no cost to the Company a 50' x 50' site for Company's sewage lift station. Rayland on behalf of Developer shall provide via Warranty Deed at no cost to Company a site which is acceptable to Company to be used in the storage or disposal of Reclaimed Water as required by rule 25.0 of Sunray's approved Tarriff on file with the St. Johns County Water and Sewer Authority. Developer or Rayland shall also supply title insurance or an attorney's opinion of title acceptable to Company for said sites.

5.4. The Developer or Rayland will furnish the Company the aforesaid Easements within 90 days from the time of execution of this Agreement.

5.5. All taxes or charges imposed upon the Land described above by any government or governmental agency shall be the sole responsibility of and paid by the Developer except such part of the Land thereof that has been conveyed by Warranty Deed to the Company in accordance with the terms of this Agreement.

6. Damages

6.1. Damages which occur to the Company's water distribution and sewage collection system during subsequent site preparation and/or construction by the Developer and/or customer which are not the result of the negligence or willful act of the Company, shall be the responsibility of the Developer and/or customer, as the case may be, and such responsible party shall pay the Company for all necessary repairs.

6.2. The Company shall provide an Itemized Invoice to the Developer and/or customer for all necessary repairs as described in 6.1. Bills are due when rendered, and if not paid within thirty (30) days thereafter become delinquent.

7. Force Majeure

7.1. In the event that the performance of this Agreement by either party to this Agreement is prevented or interrupted in consequence of any cause beyond the control of either party, including but not limited to Act of God or of the public enemy, war, national emergency, allocation or other governmental restrictions upon the use or availability of labor or materials, rationing, civil insurrection, riot, racial or civil rights disorder or demonstration, strike, embargo, flood, tidal wave, fire, explosion, bomb detonation, nuclear fallout, windstorm, hurricane, sinkholes, earthquake, or other casualty or disaster or catastrophe, unforeseeable failure or breakdown of treatment, pumping transmission or other facilities, governmental rules or acts or orders or restrictions or regulations or requirements, acts or actions of officials or officers, the enactment of any statute or ordinance or resolution or regulation or rule or ruling or order, order or decree or judgment or restraining order or Injunction of any court, said party shall not be liable for such non-performance. Such party shall notify the other party of any force majeure and will diligently strive to remove same.

8. Authority Approval

8.1. This Agreement, its related addenda, and the performance of the parties hereunder are subject to and conditioned upon the approval of this Agreement by the St. Johns County Water and Sewer Authority, and any other agency having regulatory jurisdiction; and the approval of the Florida Department of Environmental Regulation, their successors, or any other agency having

construction or operational jurisdiction, of any permissions necessary to the provision of services contemplated by this Agreement. To the reasonable extent of their responsibilities under this Agreement, the Company and the Developer shall cooperate to obtain such approval and/or permission to protect and preserve the intents of this Agreement.

8.2. In the event the Authority or such other governmental agency having jurisdiction over water and sewer services requires the Company to accept water and sewer services from any governmental entity or agency, then in such event the parties shall abide by rates and charges for water and/or sewer treatment service as are established by the Commission.

9. Government Acquisition

9.1. In the event the Company is acquired by any governmental agency by purchase or condemnation, this Agreement will terminate; whereupon, the Company shall either (a) cause such governmental agency to assume this Agreement or (b) refund to the Developer the plant capacity charges previously paid by the Developer for only so much thereof as has not been consumed by Developer.

10. Notices

10.1. All notices that may or must be given under this Agreement shall be in writing and shall be valid upon depositing with the United States postal service, postage and charges prepaid and addressed as follows:

<u>COMPANY</u>	<u>DEVELOPER</u>	<u>RAYLAND</u>
Sunray Utilities - St. Johns, Inc. Mark H. Holt, Jr. P.O. Box 1708 Fernandina Beach, FL 32035	Southern Grove I, Ltd. c/o C. Atkinson Inc. 9471 Baymeadows Road Suite 403 Jacksonville, FL 32256	Rayland Company, Inc. William J. Watson P. O. Box 1188 Fernandina Beach, FL 32035

11. Miscellaneous

11.1. The definitions of various terms utilized in this Agreement are as set forth in Exhibit B of this Agreement and by this reference made a part hereof.

11.2. This Agreement shall be binding upon and shall inure to the benefit of the Developer, the Company and their respective successors and assigns; however, in the event the Developer has not paid and delivered to the Company the plant capacity and service availability charges, fees and all charges provided to be paid to the Company by the Developer under the terms of this Agreement, and all easement and conveyances required by this Agreement, then this Agreement shall not inure to the benefit of the successors or assigns of the Developer.

11.3. This Agreement constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof and may not be modified, amended or otherwise changed in any manner except by a writing executed by the parties.

11.4. Time is of the essence in the payment of any moneys payable by this Agreement; performance of all other provisions shall be by reasonable time.

11.5. The titles and headings of the various sections hereof are intended solely for means of reference and are not intended to modify, explain or place any construction on any of the provisions of this Agreement.

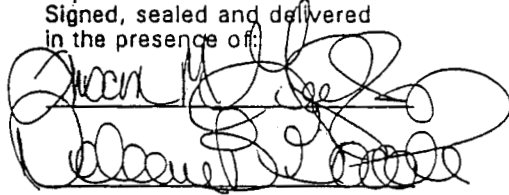
11.6. If any of the provisions of this Agreement or the application thereof to any persons or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Agreement by the application of such provision or provisions to persons or circumstances other than those as to whom or which it is held invalid or unenforceable shall not be affected thereby, and every provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

11.7. All Exhibits attached hereto are incorporated herein by reference to the same extent as though such Exhibits were repeated in the body of this Agreement verbatim. The Exhibits are as follows:

- Exhibit A: Plat of Boundary Survey
- Exhibit B: Definitions
- Exhibit C: Off-site Facilities Agreement
- Exhibit D: Contract Classification
- Exhibit E: Schedule of Allowance for Funds Prudently Invested Charges

IN WITNESS WHEREOF, the parties hereto have executed this Agreement
the day and year written above.

Signed, sealed and delivered
in the presence of:



W. D. ERICKSON

"COMPANY"

SUNRAY UTILITIES - ST. JOHNS, INC.

By: W. D. Erickson
(W. D. ERICKSON)

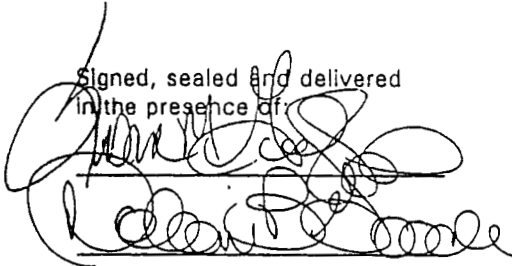
As Its: President

Attest: James L. Shields

JAMES L SHIELDS
(type name)

As Its: Assistant Secretary

Signed, sealed and delivered
in the presence of:



Armond R. Tomassetti

"RAYLAND"

RAYLAND COMPANY, INC.

By: Armond R. Tomassetti
(Armond R. Tomassetti)

As Its: Vice President

Attest: Mary J Berger

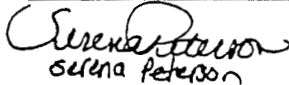
MARY J BERGER
(type name)

As Its: Assistant Secretary

Signed, sealed and delivered
in the presence of:

Irina Teodorescu

IRINA TEODORESCU


Irina Teodorescu

"DEVELOPER"

SOUTHERN GROVE I, LTD.

By: Charles F. Atkinson, Jr.

CHARLES F. ATKINSON, JR.
(type name)

As Its: MANAGING GENERAL PARTNER

Attest: _____

(type name)

As Its: _____

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Exhibit B

DEFINITIONS

Authority - The St. Johns County Water and Sewer Authority.

Capacity Utilization -- Capacity is defined as utilized upon the acceptance of completion of a constructed water, or wastewater system by the Florida Department of Environmental Protection or its successor, and authorization by the Department of Environmental Protection to connect to Company's system.

CIAC - Contributions-in-aid-of-construction (CIAC) means any amount or item of money, services, or property received by a utility, from any person or governmental agency any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities or equipment used to provide utility services to the public. The term includes system capacity charges, main extension charges and customer connection charges.

Company's Off-site Systems - That portion of the Company's water and waste water systems necessary to provide adequate services to the Developer's property; exclusive of the Developer's on-site and off-site systems; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Developer's Off-site Systems - That portion of the water and waste water improvements or additions to the Company's systems constructed outside the boundaries of the Developer's property, which are necessary to connect the Developer's On-site systems with the Company's Off-site system to provide adequate services to the Developer's property; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Developer's On-site Systems - That portion of the water and waste water improvements or additions to the Company's systems which are constructed within the boundaries of the Developer's property; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Domestic Sewage - containing not more than three hundred (300) parts per million biochemical oxygen demand or three hundred (300) parts per million suspended solids.

ERC - Equivalent Residential Connection. In capacity calculations, an ERC means:

- a) 350 gallons per day of average daily water flow (ADF) or,
- b) The number of gallons (ADF) demonstrated by the Company to be that of a Single Family Residential Unit or,
- c) The number of gallons (ADF) approved by the Department of Environmental Regulation for a Single Family Residential Unit.

In proposed commercial developments, the estimated number of ERCs are determined by use of the Company's Schedule of Commercial Flow Values, established by the Company's operations or by its engineers.

Each individually metered/connected unit (residential or commercial) shall be considered as a minimum of one ERC, irrespective of its estimated average daily flows.

FDEP - The Florida Department of Environmental Protection or its successors in authority.

Hydraulic Share - A part of the service capability of the facilities being constructed or made available to furnish service. A technique used to apportion the responsibility for cost of such facilities among benefiting parties.

NARUC - The National Association of Regulatory and Utility Commissioners; as used in this Agreement, refers to the NARUC accounting system for Water and Sewer Utilities employed by the FPSC.

Point of Connection - The point at which the Developer's construction of water and waste water improvements or additions (on-site or off-site) connect with the Company's existing water and waste water systems; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Exhibit C

OFF-SITE FACILITIES AGREEMENT

Whereas, the (water or sewer) service requirements of the "Project" are in excess of the capabilities of the off-site facilities installed by the Company; and,

Whereas, the additional investment required to augment those capabilities will be only for the benefit of the Developer's Project; and,

Whereas, the Company has estimated that the additional revenues of the Project may not warrant such additional investment by the utility.

Now, therefore, the parties agree that:

1. The Developer shall, at his own cost, provide for the design, permitting, and construction of the following described improvements:

None . and,

2. That these improvements shall be constructed and shall become the property of the Company, all in accordance with the provisions and procedures of the Utility Service Agreement, including without limitation, the provisions of paragraph 2, 3 and 4 thereof, and Project Policies and Procedures Manual; and,

3. That the Developer shall not be due any reimbursement or compensation of any kind by the Company for such work; and,

4. That the acceptable completion and acceptance of such improvements are a condition of service to the Project by the Company.

Exhibit D

CONTRACT CLASSIFICATION

This Utility Service Agreement between SUNRAY UTILITIES - ST. JOHNS, INC. Rayland Company, Inc. and Southern Grove I, Ltd., executed on _____ (Date) is for a Project commonly referred to as Southern Grove, and on _____ (Date) was submitted to the St. Johns County Water and Sewer Authority in accord with its water and sewer rule number 6.7 of St. Johns County Ordinance No. 90-18 as a:

- Regular Developer's Agreement
- Special Service Availability Contract and will become effective:
On _____ (Date) unless notice of Intent to Disapprove
Is Issued by the Authority (Regular Developer's Agreement)
- When approved by the Authority on (Special Service Availability Contract)

At date of execution:	<u>Water</u>	<u>Sewer</u>
The Treatment Plant Capacity was:	285 ERCs	200 ERCs
The Connection Load was:	152 ERCs	151 ERCs
Capacity Reserved by this Agreement is:	52 ERCs	52 ERCs

Exhibit E

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
SCHEDULE OF CHARGES

WATER:

	<u>1993</u>	<u>1994</u>
January	\$722.78	\$1,006.30
February	746.20	1,032.14
March	769.63	1,057.99
April	793.05	1,083.84
May	816.48	1,109.68
June	839.90	1,135.53
July	863.33	1,161.38
August	886.76	1,187.22
September	910.18	1,213.06
October	933.60	1,238.91
November	957.02	1,264.76
December	980.45	1,290.60

After December 1994: \$1,290.60

WASTE WATER:

	<u>1993</u>	<u>1994</u>
January	\$819.03	\$1,139.54
February	845.52	1,168.73
March	872.00	1,197.92
April	898.49	1,227.11
May	924.97	1,256.30
June	951.45	1,285.49
July	977.93	1,314.68
August	1,004.42	1,343.87
September	1,030.90	1,373.05
October	1,057.39	1,402.25
November	1,083.87	1,431.44
December	1,110.35	1,460.62

After December 1994: \$1,460.62

Southern Grove
UNIT 2

STANDARD
UTILITY SERVICE AGREEMENT
WITH CAPACITY RESERVATION

THIS AGREEMENT, entered into this 21 day of November 1996, between SUNRAY UTILITIES - ST. JOHNS, INC., a Delaware corporation, (hereinafter sometimes called "Sunray" or "Company") RAYLAND COMPANY, INC., a Delaware corporation (hereinafter sometimes called "Rayland") and SOUTHERN GROVE II, LTD., its successors and assigns (hereinafter sometimes called "Developer").

WITNESSETH:

WHEREAS, Developer is the owner of (or holder of a binding contract to purchase) certain real estate in St. Johns County, Florida, more particularly described on the attached Exhibit A hereinafter referred to as "the Land"; and,

WHEREAS, Developer shall develop said Land by construction of buildings and/or other improvements thereon commonly referred to as **Southern Grove - Phase II** (hereinafter referred to as "Project") and must provide for sewage collection and water distribution to service the Project, in total requiring 38 ERCs; and,

WHEREAS, Company is in the business of providing water and sewage utility services in the vicinity of the Land described above; and,

WHEREAS, Company is willing to operate its water distribution and sewage collection and treatment systems so that all buildings constructed on the Developer's property may have furnished to them and to their occupants (hereinafter referred to as the "end-user" or "customer") potable water and sanitary sewer service subject to all terms and conditions of this Agreement and the Company's Tariff on file at the St. Johns County Water and Sewer Authority (hereinafter sometimes called "Authority"); and,

WHEREAS, in order to provide water and sewer service to the Developer and its customers it has been or will be necessary for the Company to enlarge and expand its off-site water and sewer plants and facilities and it is the desire and intent of the Developer and Rayland to contribute financially to the costs of such additional off-site water and sewer plants and facilities and, in consideration thereof, to have capacity reserved therein for the Project; and,

WHEREAS, in order to provide water and sewer service to the customers and to the Developer, the Developer will design and construct the on-site water distribution and sewage collection systems to serve the premises described in Exhibit A.

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, subject to any necessary approval by the St. Johns County Water and Sewer Authority (hereinafter referred to as "Authority"), and other governmental bodies having jurisdiction, it is agreed by the parties hereto as follows:

1. Reservation of Capacity

1.1. The parties agree that upon collection of the charges imposed by this Agreement, the Company shall reserve for the Developer's use, for a period of time not to exceed the later of sixty (60) months from the date of this Agreement or until they are sold pursuant to section 1.2 of this agreement (hereinafter referred to as "period of capacity reservation"), the necessary treatment plant capacities to provide 38 water and 38 sewer ERCs.

Exhibit
"A" - Not Attached to
Agreement

1.2. Should the Developer not utilize the reserved capacity within the term of this Agreement, the Company may sell the unused balance of the capacity reserved by this Agreement. If resold within four (4) years of termination the Company shall refund to the Developer the charges paid by the Developer for the unused capacity. If the unused capacity is sold later than four (4) years from the termination of this Agreement the Company shall not refund any portion of the amount paid for said unused capacity. Sunray's capacity becomes utilized as defined in this section via execution of a sewage collection system permit and/or water distribution system permit issued by the Florida Department of Environmental Protection or its successors.

1.3. In the event that final design or completed construction of the Project modifies the requirement for ERCs herein reserved so as to affect any individual charge by more than 10%, or the sum total of the charges by more than 5%, such charges may be recalculated and the difference collected or refunded by the Company at the option of the Company. The Company may withhold final Certificates of Service for the Project if such changes occur so as to place a significantly greater demand upon the service capacities of the Company than addressed in this Agreement.

1.4. The Developer will pay the following one-time charges as provided in the Company's Tariff on file with the St. Johns County Water and Sewer Authority for the capacity herein reserved:

a) The actual cost to cover engineering, plan review, construction inspection, testing and legal/administrative costs to the Company in connection with this Agreement not to exceed (one hundred) \$100.00 per ERC;

b) Sewer plant capacity charge for any connection discharging sewage other than "normal domestic sewage". Such charge shall be based upon the expected additional waste strength converted to ERCs as determined by the Company's engineer. The charge shall be \$250.00 per commercial unit as a minimum (or such higher rate as may have been approved by the appropriate regulatory authorities), or \$.89 per gallon of water usage per day, whichever is greater. Prior approval by Company and all pollution control agencies is necessary before this waste is admitted into the system. The Developer (or end-user) shall be responsible for providing a suitable point for the waste to be sampled by the Company or the regulatory agencies;

c) If available, construction water will be charged to Developer based on metered usage in accordance with current Company tariffs and rates;

d) Hydraulic share of off-site facilities - the Developer recognizes that water and sewer utility service to the Developer's property is provided by the use of off-site facilities and other improvements previously constructed by the utility and that the Developer is obligated to pay its pro rata share of the cost of such off-site facilities and other improvements to the Company. Said pro rata share shall be based on the Developer's percentage of hydraulic capacity of said off-site facilities or other improvements. For the purposes of this Agreement the Developer's hydraulic share will be Not Applicable;

e) Rayland will pay on behalf of Developer an Allowance for Funds Prudently Invested for each ERC in accordance with Company's approved Tariff and attached as Exhibit E.

1.5. Rayland shall advance to Sunray funds which equal Sunray's tariff charges for capacity reservation fees. Upon collection of these fees from the end-user, Sunray shall refund this advance to Rayland. The advance per ERC is as follows;

a) \$410.00 per ERC to advance the water plant capacity charge or a total of \$15,580.00;

b) \$250.00 per ERC to advance the sewer plant capacity charge or a total of \$9,500.00;

1.6. Developer shall pay a Guaranteed Revenue charge for each ERC reserved but unused by an end-user in accordance with Sunray's approved tariff and currently \$14.08 per month per reserved water ERC and \$18.19 per month per

reserved waste water ERC. Guaranteed Revenue will end for each individual ERC upon the initiation of recurring monthly service to the initial end-user. This will occur upon the payment of the capacity reservation fee and meter installation fee by the end-user or his agent and the installation of a water meter by the Company.

2. On-site Sewage and Water Facility: Construction

2.1. The Developer shall construct and design the on-site water distribution and sewage collection systems including but not limited to the following: water distribution lines, sewer collection lines, sewage lift stations, and related appurtenances for the non-exclusive provision of sewage and water services to the Project as described in Exhibit A.

2.2. The systems' design drawings and specifications are to be in accordance with local Governmental authority requirements as applicable. The Company shall review the systems' design drawings and specifications, prior to submittal to the appropriate governmental authority unless otherwise agreed to by the Company.

2.3. If the Developer modifies his development plans for the property described in Exhibit A which would require greater water usage, greater fire flows, additional water facilities, greater sewage flows, additional reclaimed water storage or additional sewage facilities than water, reclaimed water and sewer demands previously approved by the Company, then the Developer must obtain approval by the Company for the construction of such additional water, reclaimed water or sewer facilities which shall meet all Company and governmental design requirements. The Developer shall pay all additional contributions and fees as may be authorized by the Company's Service Availability Policy in the then-current Tariff on file at the Authority.

2.4. The charges, costs and fees for any separate emergency fire protection water systems for the Project will be subject to negotiation between the Company and the Developer. These charges are currently nonexistent for single family residences which are less than three (3) stories in height and twenty-five hundred (2,500) square feet in enclosed area.

2.5. If buildings of more than two stories are a part of the Project, the Developer shall furnish at its own expense water pumps and other appurtenances as necessary for pumping water above the second floor.

2.6. The Company reserves the right to approve in writing the utility contractors to whom construction bids are sent by the Developer as well as the contractor to whom the award is made. Such approval will not be unreasonably withheld or delayed. Upon execution of a construction contract with said contractor developer shall submit an executed copy of said contract and schedule of values to company.

2.7. Any other change order between the Developer and its utility contractor issued after Company approval of original plans must be approved by the Company before the change order is put into effect.

2.8. A representative of the Company or its engineers will be the inspectors of the Project along with the Developer's engineer; however, the Company reserves the right of final acceptance of the work and materials. Neither the Company nor its engineers shall be deemed the agent of any other person in making such inspections.

3. On-Site Sewage and Water Facility: Ownership

3.1. All water mains, pipes, valves and fittings and appurtenances up to and including all meters shall be owned, operated and maintained by the Company. All water pipes on the end-user's side of the meter shall be owned, operated and maintained by the end-users.

3.2. All sewer mains, manholes, pumping station, force mains and appurtenances, including service pipes in public rights of way and dedicated easements, shall be owned, operated and maintained by the Company. All sewer services on the end-user's side of the property line shall be owned, operated and maintained by the end-user.

4. Provision of Utility Service

4.1. The Company agrees to connect and provide the requested utility service upon payment of the capacity reservation and meter installation fees by the end-user or their representative as provided for in its then current tariff and subject to the continuing operating rules and regulations of the Company including, without limitation, the periodic payment of the water usage and sewer usage charges in accordance with the Company's then-current Tariff on file at the Authority.

4.2. The Developer agrees that the Company shall have the exclusive right to furnish potable water and sanitary sewer service to the Land described above pursuant to its certificate from the St. Johns County Water and Sewer Authority, the terms of the Company's rules, its tariff and all applicable law, ordinance and regulation.

4.3. The Company does not guarantee an uninterrupted supply of potable water or, or potable water at any particular pressure, and reserves the right to shut off the water in its main at any time for the purpose of extending facilities, making repairs, providing temporary or emergency water supply and for other necessary business purposes as determined by the Company. The Company will not be responsible for any damage caused by low pressure or interruption of service.

4.4. Neither the customer nor the Developer shall discharge into the sanitary sewer system water from "non-domestic" drains including without limitation, swimming pools, air conditioning condensation lines, cooling lines or other discharge from any type of equipment.

4.5. The Company shall not be obligated to furnish any water or sewer service to any building which is built on the Developer's property to which the Company does not have lawful access by way of easement or Warranty Deed.

4.6. The Company shall not be responsible for sewage overflows in any building structures where the lowest floor elevation is less than that of the next upstream manhole. Company will not be held responsible for flooding problems which may result from failure of sewer line back flow preventor valves installed on the Developer's or end-users property in an attempt to provide protection from such conditions. The Developer shall protect, defend, indemnify and hold the Company, its officers, directors, employees, agents and contractors harmless against any liabilities, including court costs and attorneys fees, resulting from or arising out of flooding due to back flow preventor valve failure.

4.7. The Company shall have the right to determine reasonable meter size and location.

5. Land and Land Rights

5.1. Where the Developer's property is adjacent to County Road 210 road right of way, the Developer will grant at no cost to the Company a 40 foot easement along and adjacent to said publicly dedicated road right of way. Where Developer's property is adjacent to other publicly dedicated road right of ways Developer shall grant at no cost to the Company a 25 foot easement along and adjacent to said right of ways.

5.2. Developer shall procure for Company at no cost to the Company a 40 foot easement from Company's existing facilities to Developer's site.

5.3. The Developer will furnish the Company the aforesaid Easements within 90 days from the time of execution of this Agreement.

5.4. All taxes or charges imposed upon the Land described above by any government or governmental agency shall be the sole responsibility of and paid by the Developer except such part of the Land thereof that has been conveyed by Warranty Deed to the Company in accordance with the terms of this Agreement.

6. Damages

6.1. Damages which occur to the Company's water distribution and sewage collection system during subsequent site preparation and/or construction by the Developer and/or customer which are not the result of the negligence or willful act of the Company, shall be the responsibility of the Developer and/or customer, as the case may be, and such responsible party shall pay the Company for all necessary repairs.

6.2. The Company shall provide an itemized invoice to the Developer and/or customer for all necessary repairs as described in 6.1. Bills are due when rendered, and if not paid within thirty (30) days thereafter become delinquent.

7. Force Majeure

7.1. In the event that the performance of this Agreement by either party to this Agreement is prevented or interrupted in consequence of any cause beyond the control of either party, including but not limited to Act of God or of the public enemy, war, national emergency, allocation or other governmental restrictions upon the use or availability of labor or materials, rationing, civil insurrection, riot, racial or civil rights disorder or demonstration, strike, embargo, flood, tidal wave, fire, explosion, bomb detonation, nuclear fallout, windstorm, hurricane, sinkholes, earthquake, or other casualty or disaster or catastrophe, unforeseeable failure or breakdown of treatment, pumping transmission or other facilities, governmental rules or acts or orders or restrictions or regulations or requirements, acts or actions of officials or officers, the enactment of any statute or ordinance or resolution or regulation or rule or ruling or order, order or decree or judgment or restraining order or injunction of any court, said party shall not be liable for such non-performance. Such party shall notify the other party of any force majeure and will diligently strive to remove same.

8. Authority Approval

8.1. This Agreement, its related addenda, and the performance of the parties hereunder are subject to and conditioned upon the approval of this Agreement by the St. Johns County Water and Sewer Authority, and any other agency having regulatory jurisdiction; and the approval of the Florida Department of Environmental Regulation, their successors, or any other agency having construction or operational jurisdiction, of any permissions necessary to the provision of services contemplated by this Agreement. To the reasonable extent of their responsibilities under this Agreement, the Company and the Developer shall cooperate to obtain such approval and/or permission to protect and preserve the intents of this Agreement.

8.2. In the event the Authority or such other governmental agency having jurisdiction over water and sewer services requires the Company to accept water and sewer services from any governmental entity or agency, then in such event the parties shall abide by rates and charges for water and/or sewer treatment service as are established by the Commission.

9.1. In the event the Company is acquired by any governmental agency by purchase or condemnation, this Agreement will terminate; whereupon, the Company shall either (a) cause such governmental agency to assume this Agreement or (b) refund to the Developer the plant capacity charges previously paid by the Developer for only so much thereof as has not been consumed by Developer.

10. Notices

10.1. All notices that may or must be given under this Agreement shall be in writing and shall be valid upon depositing with the United States postal service, postage and charges prepaid and addressed as follows:

<u>COMPANY</u>	<u>DEVELOPER</u>	<u>RAYLAND</u>
Sunray Utilities - St. Johns, Inc. J. Daniel Roach P.O. Box 1708 Fernandina Beach, Fl. 32035	Southern Grove II, Ltd. c/o C. Atkerson Inc. 9471 Baymeadows Road Suite 403 Jacksonville, FL 32256	Rayland Company, Inc. William J. Watson P. O. Box 1188 Fernandina Beach, FL 32035

11. Miscellaneous

11.1. The definitions of various terms utilized in this Agreement are as set forth in Exhibit B of this Agreement and by this reference made a part hereof.

11.2. This Agreement shall be binding upon and shall inure to the benefit of the Developer, the Company and their respective successors and assigns; however, in the event the Developer has not paid and delivered to the Company the plant capacity and service availability charges, fees and all charges provided to be paid to the Company by the Developer under the terms of this Agreement, and all easement and conveyances required by this Agreement, then this Agreement shall not inure to the benefit of the successors or assigns of the Developer.

11.3. This Agreement constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof and may not be modified, amended or otherwise changed in any manner except by a writing executed by the parties.

11.4. Time is of the essence in the payment of any moneys payable by this Agreement; performance of all other provisions shall be by reasonable time.

11.5. The titles and headings of the various sections hereof are intended solely for means of reference and are not intended to modify, explain or place any construction on any of the provisions of this Agreement.

11.6. If any of the provisions of this Agreement or the application thereof to any persons or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Agreement by the application of such provision or provisions to persons or circumstances other than those as to whom or which it is held invalid or unenforceable shall not be affected thereby, and every provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

11.7. All Exhibits attached hereto are incorporated herein by reference to the same extent as though such Exhibits were repeated in the body of this Agreement verbatim. The Exhibits are as follows:

- Exhibit A: Plat of Boundary Survey
- Exhibit B: Definitions
- Exhibit C: Off-site Facilities Agreement
- Exhibit D: Contract Classification
- Exhibit E: Schedule of Allowance for Funds Prudently Invested Charges

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year written above.

Signed, sealed and delivered
in the presence of:

Kelli L. Adams
Charlene D. Nagle

"COMPANY"

SUNRAY UTILITIES - ST. JOHNS, INC.

By: J. Daniel Roach
(J. Daniel Roach)

As Its: General Manager

Attest: _____

(type name)

As Its: _____

Signed, sealed and delivered
in the presence of:

Kelli L. Adams
Charlene D. Nagle

"RAYLAND"

RAYLAND COMPANY, INC.

By: William J. Watson
(William J. Watson)

As Its: Vice President

Attest: _____

(type name)

As Its: _____

Signed, sealed and delivered
in the presence of:

Helen Breeding
Dennis Hawthorn

"DEVELOPER"

SOUTHERN GROVE II, LTD.

By: Silverfield Development Company, Inc. Pres.

By: _____

Gary D. Silverfield
(type name)

As Its: President of Silverfield Development Co.
as General Partner

Attest: _____

(type name)

As Its: _____

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Exhibit B

DEFINITIONS

Authority - The St. Johns County Water and Sewer Authority.

Capacity Utilization -- Capacity is defined as utilized upon the acceptance of completion of a constructed water, or wastewater system by the Florida Department of Environmental Protection or its successor, and authorization by the Department of Environmental Protection to connect to Company's system.

CIAC - Contributions-in-aid-of-construction (CIAC) means any amount or item of money, services, or property received by a utility, from any person or governmental agency any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities or equipment used to provide utility services to the public. The term includes system capacity charges, main extension charges and customer connection charges.

Company's Off-site Systems - That portion of the Company's water and waste water systems necessary to provide adequate services to the Developer's property; exclusive of the Developer's on-site and off-site systems; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Developer's Off-site Systems - That portion of the water and waste water improvements or additions to the Company's systems constructed outside the boundaries of the Developer's property, which are necessary to connect the Developer's On-site systems with the Company's Off-site system to provide adequate services to the Developer's property; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Developer's On-site Systems - That portion of the water and waste water improvements or additions to the Company's systems which are constructed within the boundaries of the Developer's property; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Domestic Sewage - containing not more than three hundred (300) parts per million biochemical oxygen demand or three hundred (300) parts per million suspended solids.

ERC - Equivalent Residential Connection. In capacity calculations, an ERC means:

- a) 350 gallons per day of average daily water flow (ADF) or,
- b) The number of gallons (ADF) demonstrated by the Company to be that of a Single Family Residential Unit or,
- c) The number of gallons (ADF) approved by the Department of Environmental Regulation for a Single Family Residential Unit.

In proposed commercial developments, the estimated number of ERCs are determined by use of the Company's Schedule of Commercial Flow Values, established by the Company's operations or by its engineers.

Each individually metered/connected unit (residential or commercial) shall be considered as a minimum of one ERC, irrespective of its estimated average daily flows.

FDEP - The Florida Department of Environmental Protection or its successors in authority.

Hydraulic Share - A part of the service capability of the facilities being constructed or made available to furnish service. A technique used to apportion the responsibility for cost of such facilities among benefiting parties.

NARUC - The National Association of Regulatory and Utility Commissioners; as used in this Agreement, refers to the NARUC accounting system for Water and Sewer Utilities employed by the FPSC.

Point of Connection - The point at which the Developer's construction of water and waste water improvements or additions (on-site or off-site) connect with the Company's existing water and waste water systems; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Exhibit C

OFF-SITE FACILITIES AGREEMENT

Whereas, the (water or sewer) service requirements of the "Project" are in excess of the capabilities of the off-site facilities installed by the Company; and,

Whereas, the additional investment required to augment those capabilities will be only for the benefit of the Developer's Project; and,

Whereas, the Company has estimated that the additional revenues of the Project may not warrant such additional investment by the utility.

Now, therefore, the parties agree that:

1. The Developer shall, at his own cost, provide for the design, permitting, and construction of the following described improvements:

None and,

2. That these improvements shall be constructed and shall become the property of the Company, all in accordance with the provisions and procedures of the Utility Service Agreement, including without limitation, the provisions of paragraph 2, 3 and 4 thereof, and Project Policies and Procedures Manual; and,

3. That the Developer shall not be due any reimbursement or compensation of any kind by the Company for such work; and,

4. That the acceptable completion and acceptance of such improvements are a condition of service to the Project by the Company.

Exhibit D

CONTRACT CLASSIFICATION

This Utility Service Agreement between SUNRAY UTILITIES - ST. JOHNS, INC. Rayland Company, Inc. and Southern Grove II, Ltd., executed on _____ (Date) is for a Project commonly referred to as Southern Grove, and on _____ (Date) was submitted to the St. Johns County Water and Sewer Authority in accord with its water and sewer rule number 6.7 of St. Johns County Ordinance No. 90-18 as a:

- Regular Developer's Agreement
- Special Service Availability Contract and will become effective: On _____ (Date) unless notice of Intent to Disapprove is issued by the Authority (Regular Developer's Agreement)
- When approved by the Authority on (Special Service Availability Contract)

At date of execution:	<u>Water</u>	<u>Sewer</u>
The Treatment Plant Capacity was:	<u>285 ERCs</u>	<u>200 ERCs</u>
The Connection Load was:	<u>91 ERCs</u>	<u>91 ERCs</u>
Current Capacity Reservation:	<u>204 ERCs</u>	<u>245 ERCs</u>
Capacity Reserved by this Agreement is:	<u>38 ERCs</u>	<u>38 ERCs</u>

Exhibit E

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE OF CHARGES

WATER:

	<u>1993</u>	<u>1994</u>
January	\$722.78	\$1,006.30
February	746.20	1,032.14
March	769.63	1,057.99
April	793.05	1,083.84
May	816.48	1,109.68
June	839.90	1,135.53
July	863.33	1,161.38
August	886.76	1,187.22
September	910.18	1,213.06
October	933.60	1,238.91
November	957.02	1,264.76
December	980.45	1,290.60

After December 1994 \$1,290.60

WASTE WATER:

	<u>1993</u>	<u>1994</u>
January	\$819.03	\$1,139.54
February	845.52	1,168.73
March	872.00	1,197.92
April	898.49	1,227.11
May	924.97	1,256.30
June	951.45	1,285.49
July	977.93	1,314.68
August	1,004.42	1,343.87
September	1,030.90	1,373.05
October	1,057.39	1,402.25
November	1,083.87	1,431.44
December	1,110.35	1,460.62

After December 1994: \$1,460.62

STANDARD
UTILITY SERVICE AGREEMENT
WITH CAPACITY RESERVATION

THIS AGREEMENT, entered into this 9th day of DECEMBER 1996, between SUNRAY UTILITIES - ST. JOHNS, INC., a Delaware corporation, (hereinafter sometimes called "Sunray" or "Company") RAYLAND COMPANY, INC., a Delaware corporation (hereinafter sometimes called "Rayland") and JOHN'S GLEN, LTD., a Florida Limited Partnership, its successors and assigns (hereinafter sometimes called "Developer").

WITNESSETH:

WHEREAS, Developer is the owner of (or holder of a binding contract to purchase) certain real estate in St. Johns County, Florida, more particularly described on the attached Exhibit A hereinafter referred to as "the Land"; and,

WHEREAS, Developer shall develop said Land by construction of buildings and/or other improvements thereon commonly referred to as John's Glen, Phase I (hereinafter referred to as "Project") and must provide for sewage collection and water distribution to service the Project, in total requiring 49 ERCs; and,

WHEREAS, Company is in the business of providing water and sewage utility services in the vicinity of the Land described above; and,

WHEREAS, Company is willing to operate its water distribution and sewage collection and treatment systems so that all buildings constructed on the Developer's property may have furnished to them and to their occupants (hereinafter referred to as the "end-user" or "customer") potable water and sanitary sewer service subject to all terms and conditions of this Agreement and the Company's Tariff on file at the St. Johns County Water and Sewer Authority (hereinafter sometimes called "Authority"); and,

WHEREAS, in order to provide water and sewer service to the Developer and its customers it has been or will be necessary for the Company to enlarge and expand its off-site water and sewer plants and facilities and it is the desire and intent of the Developer and Rayland to contribute financially to the costs of such additional off-site water and sewer plants and facilities and, in consideration thereof, to have capacity reserved therein for the Project; and,

WHEREAS, in order to provide water and sewer service to the customers and to the Developer, the Developer will design and construct the on-site water distribution and sewage collection systems to serve the premises described in Exhibit A.

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, subject to any necessary approval by the St. Johns County Water and Sewer Authority (hereinafter referred to as "Authority"), and other governmental bodies having jurisdiction, it is agreed by the parties hereto as follows:

1. Reservation of Capacity

1.1. The parties agree that upon collection of the charges imposed by this Agreement, the Company shall reserve for the Developer's use, for a period of time not to exceed the later of sixty (60) months from the date of this Agreement or until they are sold pursuant to section 1.2 of this agreement (hereinafter referred to as "period of capacity reservation"), the necessary treatment plant capacities to provide 49 water and 49 sewer ERCs.

1.2. Should the Developer not utilize the reserved capacity within the term of this Agreement, the Company may sell the unused balance of the capacity reserved by this Agreement. If resold within four (4) years of termination the Company shall refund to the Developer the charges paid by the Developer for the unused capacity. If the unused capacity is sold later than four (4) years from the termination of this Agreement the Company shall not refund any portion of the amount paid for said unused capacity. Sunray's capacity becomes utilized as defined in this section via execution of a sewage collection system permit and/or water distribution system permit issued by the Florida Department of Environmental Protection or its successors.

1.3. In the event that final design or completed construction of the Project modifies the requirement for ERCs herein reserved so as to affect any individual charge by more than 10%, or the sum total of the charges by more than 5%, such charges may be recalculated and the difference collected or refunded by the Company at the option of the Company. The Company may withhold final Certificates of Service for the Project if such changes occur so as to place a significantly greater demand upon the service capacities of the Company than addressed in this Agreement.

1.4. The Developer will pay the following one-time charges as provided in the Company's Tariff on file with the St. Johns County Water and Sewer Authority for the capacity herein reserved:

a) The actual cost to cover engineering, plan review, construction inspection, testing and legal/administrative costs to the Company in connection with this Agreement not to exceed (one hundred) \$100.00 per ERC;

b) Sewer plant capacity charge for any connection discharging sewage other than "normal domestic sewage". Such charge shall be based upon the expected additional waste strength converted to ERCs as determined by the Company's engineer. The charge shall be \$250.00 per commercial unit as a minimum (or such higher rate as may have been approved by the appropriate regulatory authorities), or \$.89 per gallon of water usage per day, whichever is greater. Prior approval by Company and all pollution control agencies is necessary before this waste is admitted into the system. The Developer (or end-user) shall be responsible for providing a suitable point for the waste to be sampled by the Company or the regulatory agencies;

c) If available, construction water will be charged to Developer based on metered usage in accordance with current Company tariffs and rates;

d) Hydraulic share of off-site facilities - the Developer recognizes that water and sewer utility service to the Developer's property is provided by the use of off-site facilities and other improvements previously constructed by the utility and that the Developer is obligated to pay its pro rata share of the cost of such off-site facilities and other improvements to the Company. Said pro rata share shall be based on the Developer's percentage of hydraulic capacity of said off-site facilities or other improvements. For the purposes of this Agreement the Developer's hydraulic share will be Not Applicable;

e) Rayland will pay on behalf of Developer an Allowance for Funds Prudently Invested for 49 ERC's pursuant to wastewater only and Developer will pay an Allowance for Funds Prudently Invested 49 ERC's pursuant to water in accordance with Company's approved Tariff and attached as Exhibit E.

1.5. Rayland shall advance to Sunray funds which equal 49 of Sunray's tariff charges for capacity reservation fees. Upon collection of these fees from the end-user, Sunray shall refund this advance to Rayland. The advance per ERC is as follows;

a) \$410.00 per ERC to advance the water plant capacity charge or a total of \$20,090.00;

b) \$250.00 per ERC to advance the sewer plant capacity charge or a total of \$12,250.00;

1.6. Developer shall pay a Guaranteed Revenue charge for each ERC reserved but unused by an end-user in accordance with Sunray's approved tariff and currently \$14.08 per month per reserved water ERC and \$18.19 per month per reserved waste water ERC. Guaranteed Revenue will end for each individual ERC upon the initiation of recurring monthly service to the initial end-user. This will occur upon the payment of the capacity reservation fee and meter installation fee by the end-user or his agent and the installation of a water meter by the Company.

2. On-site Sewage and Water Facility: Construction

2.1. The Developer shall construct and design the on-site water distribution and sewage collection systems including but not limited to the following: water distribution lines, sewer collection lines, sewage lift stations, and related appurtenances for the non-exclusive provision of sewage and water services to the Project as described in Exhibit A.

2.2. The systems' design drawings and specifications are to be in accordance with local Governmental authority requirements as applicable. The Company shall review the systems' design drawings and specifications, prior to submittal to the appropriate governmental authority unless otherwise agreed to by the Company.

2.3. If the Developer modifies his development plans for the property described in Exhibit A which would require greater water usage, greater fire flows, additional water facilities, greater sewage flows, additional reclaimed water storage or additional sewage facilities than water, reclaimed water and sewer demands previously approved by the Company, then the Developer must obtain approval by the Company for the construction of such additional water, reclaimed water or sewer facilities which shall meet all Company and governmental design requirements. The Developer shall pay all additional contributions and fees as may be authorized by the Company's Service Availability Policy in the then-current Tariff on file at the Authority.

2.4. The charges, costs and fees for any separate emergency fire protection water systems for the Project will be subject to negotiation between the Company and the Developer. These charges are currently nonexistent for single family residences which are less than three (3) stories in height and twenty-five hundred (2,500) square feet in enclosed area.

2.5. If buildings of more than two stories are a part of the Project, the Developer shall furnish at its own expense water pumps and other appurtenances as necessary for pumping water above the second floor.

2.6. The Company reserves the right to approve in writing the utility contractors to whom construction bids are sent by the Developer as well as the contractor to whom the award is made. Such approval will not be unreasonably withheld or delayed. Upon execution of a construction contract with said contractor developer shall submit an executed copy of said contract and schedule of values to company.

2.7. Any other change order between the Developer and its utility contractor issued after Company approval of original plans must be approved by the Company before the change order is put into effect.

2.8. A representative of the Company or its engineers will be the inspectors of the Project along with the Developer's engineer; however, the Company reserves the right of final acceptance of the work and materials. Neither the Company nor its engineers shall be deemed the agent of any other person in making such inspections.

3. On-Site Sewage and Water Facility: Ownership

3.1. All water mains, pipes, valves and fittings and appurtenances up to and including all meters shall be owned, operated and maintained by the Company. All

water pipes on the end-user's side of the meter shall be owned, operated and maintained by the end-users.

3.2. All sewer mains, manholes, pumping station, force mains and appurtenances, including service pipes in public rights of way and dedicated easements, shall be owned, operated and maintained by the Company. All sewer services on the end-user's side of the property line shall be owned, operated and maintained by the end-user.

4. Provision of Utility Service

4.1. The Company agrees to connect and provide the requested utility service upon payment of the capacity reservation and meter installation fees by the end-user or their representative as provided for in its then current tariff and subject to the continuing operating rules and regulations of the Company including, without limitation, the periodic payment of the water usage and sewer usage charges in accordance with the Company's then-current Tariff on file at the Authority.

4.2. The Developer agrees that the Company shall have the exclusive right to furnish potable water and sanitary sewer service to the Land described above pursuant to its certificate from the St. Johns County Water and Sewer Authority, the terms of the Company's rules, its tariff and all applicable law, ordinance and regulation.

4.3. The Company does not guarantee an uninterrupted supply of potable water or, or potable water at any particular pressure, and reserves the right to shut off the water in its main at any time for the purpose of extending facilities, making repairs, providing temporary or emergency water supply and for other necessary business purposes as determined by the Company. The Company will not be responsible for any damage caused by low pressure or interruption of service.

4.4. Neither the customer nor the Developer shall discharge into the sanitary sewer system water from "non-domestic" drains including without limitation, swimming pools, air conditioning condensation lines, cooling lines or other discharge from any type of equipment.

4.5. The Company shall not be obligated to furnish any water or sewer service to any building which is built on the Developer's property to which the Company does not have lawful access by way of easement or Warranty Deed.

4.6. The Company shall not be responsible for sewage overflows in any building structures where the lowest floor elevation is less than that of the next upstream manhole. Company will not be held responsible for flooding problems which may result from failure of sewer line back flow preventor valves installed on the Developer's or end-users property in an attempt to provide protection from such conditions. The Developer shall protect, defend, indemnify and hold the Company, its officers, directors, employees, agents and contractors harmless against any liabilities, including court costs and attorneys fees, resulting from or arising out of flooding due to back flow preventor valve failure.

4.7. The Company shall have the right to determine reasonable meter size and location.

5. Land and Land Rights

5.1. Where the Developer's property is adjacent to County Road 210 road right of way, the Developer will grant at no cost to the Company a 40 foot easement along and adjacent to said publicly dedicated road right of way. Where Developer's property is adjacent to other publicly dedicated road right of ways Developer shall grant at no cost to the Company a 25 foot easement along and adjacent to said right of ways.

5.2. Developer shall procure for Company at no cost to the Company a 40 foot easement from Company's existing facilities to Developer's site.

5.3. The Developer will furnish the Company the aforesaid Easements within 90 days from the time of execution of this Agreement.

5.4. All taxes or charges imposed upon the Land described above by any government or governmental agency shall be the sole responsibility of and paid by the Developer except such part of the Land thereof that has been conveyed by Warranty Deed to the Company in accordance with the terms of this Agreement.

6. Damages

6.1. Damages which occur to the Company's water distribution and sewage collection system during subsequent site preparation and/or construction by the Developer and/or customer which are not the result of the negligence or willful act of the Company, shall be the responsibility of the Developer and/or customer, as the case may be, and such responsible party shall pay the Company for all necessary repairs.

6.2. The Company shall provide an itemized invoice to the Developer and/or customer for all necessary repairs as described in 6.1. Bills are due when rendered, and if not paid within thirty (30) days thereafter become delinquent.

7. Force Majeure

7.1. In the event that the performance of this Agreement by either party to this Agreement is prevented or interrupted in consequence of any cause beyond the control of either party, including but not limited to Act of God or of the public enemy, war, national emergency, allocation or other governmental restrictions upon the use or availability of labor or materials, rationing, civil insurrection, riot, racial or civil rights disorder or demonstration, strike, embargo, flood, tidal wave, fire, explosion, bomb detonation, nuclear fallout, windstorm, hurricane, sinkholes, earthquake, or other casualty or disaster or catastrophe, unforeseeable failure or breakdown of treatment, pumping transmission or other facilities, governmental rules or acts or orders or restrictions or regulations or requirements, acts or actions of officials or officers, the enactment of any statute or ordinance or resolution or regulation or rule or ruling or order, order or decree or judgment or restraining order or injunction of any court, said party shall not be liable for such non-performance. Such party shall notify the other party of any force majeure and will diligently strive to remove same.

8. Authority Approval

8.1. This Agreement, its related addenda, and the performance of the parties hereunder are subject to and conditioned upon the approval of this Agreement by the St. Johns County Water and Sewer Authority, and any other agency having regulatory jurisdiction; and the approval of the Florida Department of Environmental Regulation, their successors, or any other agency having construction or operational jurisdiction, of any permissions necessary to the provision of services contemplated by this Agreement. To the reasonable extent of their responsibilities under this Agreement, the Company and the Developer shall cooperate to obtain such approval and/or permission to protect and preserve the intents of this Agreement.

8.2. In the event the Authority or such other governmental agency having jurisdiction over water and sewer services requires the Company to accept water and sewer services from any governmental entity or agency, then in such event the parties shall abide by rates and charges for water and/or sewer treatment service as are established by the Commission.

9. Government Acquisition

9.1. In the event the Company is acquired by any governmental agency by purchase or condemnation, this Agreement will terminate; whereupon, the Company shall either (a) cause such governmental agency to assume this Agreement or (b) refund to the Developer the plant capacity charges previously paid by the Developer for only so much thereof as has not been consumed by Developer.

10. Notices

10.1. All notices that may or must be given under this Agreement shall be in writing and shall be valid upon depositing with the United States postal service, postage and charges prepaid and addressed as follows:

<u>COMPANY</u>	<u>DEVELOPER</u>	<u>RAYLAND</u>
Sunray Utilities - St. Johns, Inc. J. Daniel Roach P.O. Box 1708 Fernandina Beach, Fl. 32035	John's Glen, Ltd. C. Atkerson, Inc., General Partner 9471 Baymeadows Road Suite 403 Jacksonville, FL 32256	Rayland Company, Inc. William J. Watson P. O. Box 1188 Fernandina Beach, FL 32035

11. Miscellaneous

11.1. The definitions of various terms utilized in this Agreement are as set forth in Exhibit B of this Agreement and by this reference made a part hereof.

11.2. This Agreement shall be binding upon and shall inure to the benefit of the Developer, the Company and their respective successors and assigns; however, in the event the Developer has not paid and delivered to the Company the plant capacity and service availability charges, fees and all charges provided to be paid to the Company by the Developer under the terms of this Agreement, and all easement and conveyances required by this Agreement, then this Agreement shall not inure to the benefit of the successors or assigns of the Developer.

11.3. This Agreement constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof and may not be modified, amended or otherwise changed in any manner except by a writing executed by the parties.

11.4. Time is of the essence in the payment of any moneys payable by this Agreement; performance of all other provisions shall be by reasonable time.

11.5. The titles and headings of the various sections hereof are intended solely for means of reference and are not intended to modify, explain or place any construction on any of the provisions of this Agreement.

11.6. If any of the provisions of this Agreement or the application thereof to any persons or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Agreement by the application of such provision or provisions to persons or circumstances other than those as to whom or which it is held invalid or unenforceable shall not be affected thereby, and every provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

11.7. All Exhibits attached hereto are incorporated herein by reference to the same extent as though such Exhibits were repeated in the body of this Agreement verbatim. The Exhibits are as follows:

- Exhibit A: Plat of Boundary Survey
- Exhibit B: Definitions
- Exhibit C: Off-site Facilities Agreement
- Exhibit D: Contract Classification
- Exhibit E: Schedule of Allowance for Funds Prudently Invested Charges

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year written above.

Signed, sealed and delivered
in the presence of:

Charles D. Mayh
Virginia B. Butler

"COMPANY"

SUNRAY UTILITIES - ST. JOHNS, INC.

By: J. Daniel Roach
(J. Daniel Roach)

As Its: General Manager

Attest: _____

(type name)

As Its: _____

Signed, sealed and delivered
in the presence of:

Kellie L. Adkins
Charles D. Mayh

"RAYLAND"

RAYLAND COMPANY, INC.

By: William J. Watson
(William J. Watson)

As Its: Vice President

Attest: _____

(type name)

As Its: _____

Signed, sealed and delivered
in the presence of:

Sheryl L. White
Beth Breeding

"DEVELOPER"

JOHN'S GLEN, LTD.

C. Atkerson, Inc., General Partner

By: Charles F. Atkerson, Jr.
(Charles F. Atkerson, Jr.)

As Its: President of C. Atkerson, Inc.

Attest: _____

(type name)

As Its: _____

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O.R. 1146 PG 1006

EXHIBIT A

A portion of Sections 18 and 19, Township 5 South, Range 28 East, St. Johns County, Florida, being more particularly described as follows:

BEGIN at the Southeast corner of Southern Grove Unit One, as recorded in Map Book 29, Pages 40, 41, 42, and 43 of the Public Records of said County, said point being situate in the Northerly right of way line of State Road No. 210 (a 100 foot right of way as shown on State of Florida Right of Way Map, Section No. 7851-250 F.A.P. S-301. St. Johns County, Florida), said road also known as County Road No. 210; thence North 89 deg. 38 min. 13 sec. East along last said line, 1051.27 feet; thence North 00 deg. 24 min. 37 sec. West, 993.99 feet; thence South 88 deg. 36 min. 28 sec. West, 333.25 feet; thence North 00 deg. 22 min. 23 sec. West along the West line of the East 1/2 of the Northwest 1/4 of the Southeast 1/4 of said Section 18, a distance of 1628.61 feet; thence South 89 deg. 45 min. 10 sec. West along the North line of the Southeast 1/4 of said Section 18, a distance of 631.00 feet; thence South 31 deg. 06 min. 47 sec. West, 1348.80 feet to the Northeast corner of those certain lands described in Official Records Book 789, Page 194 of the Public Records of said County; thence South 08 deg. 47 min. 42 sec. West along the East line of said last mentioned lands, a distance of 116.80 feet to the Northwest corner of Lot 12 of said Southern Grove Unit One; thence Easterly and Southerly along the Easterly boundary of said Southern Grove Unit One, run the following thirty-six (36) courses and distances:

Course No. 1:	South 83 deg. 43 min. 48 sec.	East, 52.36 feet;
Course No. 2:	South 68 deg. 07 min. 12 sec.	East, 52.77 feet;
Course No. 3:	South 87 deg. 24 min. 05 sec.	East, 30.41 feet;
Course No. 4:	South 24 deg. 34 min. 24 sec.	East, 48.60 feet;
Course No. 5:	South 47 deg. 28 min. 43 sec.	East, 54.94 feet;
Course No. 6:	South 79 deg. 13 min. 27 sec.	East, 45.45 feet;
Course No. 7:	South 44 deg. 14 min. 48 sec.	East, 49.16 feet;
Course No. 8:	South 45 deg. 38 min. 48 sec.	East, 59.37 feet;
Course No. 9:	South 68 deg. 10 min. 00 sec.	East, 50.01 feet;
Course No. 10:	South 38 deg. 54 min. 58 sec.	East, 37.79 feet;
Course No. 11:	South 51 deg. 22 min. 11 sec.	East, 76.32 feet;
Course No. 12:	South 50 deg. 34 min. 40 sec.	East, 33.18 feet;
Course No. 13:	South 78 deg. 42 min. 45 sec.	East, 57.19 feet;
Course No. 14:	South 48 deg. 40 min. 21 sec.	East, 24.94 feet;
Course No. 15:	South 62 deg. 26 min. 27 sec.	East, 35.58 feet;
Course No. 16:	South 70 deg. 46 min. 56 sec.	East, 29.35 feet;
Course No. 17:	South 36 deg. 22 min. 27 sec.	East, 34.31 feet;
Course No. 18:	South 39 deg. 33 min. 42 sec.	East, 42.65 feet;
Course No. 19:	South 23 deg. 45 min. 35 sec.	East, 28.02 feet;
Course No. 20:	South 62 deg. 22 min. 22 sec.	East, 51.21 feet;
Course No. 21:	South 03 deg. 28 min. 19 sec.	East, 72.25 feet;
Course No. 22:	South 15 deg. 30 min. 50 sec.	West, 27.31 feet;
Course No. 23:	South 04 deg. 49 min. 45 sec.	East, 42.07 feet;
Course No. 24:	South 06 deg. 22 min. 34 sec.	East, 77.04 feet;

Course No. 25: South 02 deg. 04 min. 09 sec. West, 33.54 feet;
Course No. 26: South 06 deg. 22 min. 58 sec. East, 64.49 feet;
Course No. 27: South 01 deg. 38 min. 26 sec. East, 42.60 feet;
Course No. 28: South 26 deg. 17 min. 05 sec. East, 49.35 feet;
Course No. 29: South 65 deg. 01 min. 33 sec. West, 57.34 feet;
Course No. 30: South 30 deg. 27 min. 29 sec. West, 19.77 feet;
Course No. 31: South 03 deg. 27 min. 21 sec. West, 63.25 feet;
Course No. 32: South 07 deg. 57 min. 31 sec. East, 46.89 feet;
Course No. 33: South 13 deg. 35 min. 53 sec. West, 48.92 feet;
Course No. 34: South 04 deg. 57 min. 31 sec. East, 49.59 feet;
Course No. 35: South 24 deg. 19 min. 44 sec. West, 82.70 feet;
Course No. 36: South 00 deg. 21 min. 47 sec. East, 150.00 feet
to the POINT OF BEGINNING.

Exhibit B

DEFINITIONS

Authority - The St. Johns County Water and Sewer Authority.

Capacity Utilization -- Capacity is defined as utilized upon the acceptance of completion of a constructed water, or wastewater system by the Florida Department of Environmental Protection or its successor, and authorization by the Department of Environmental Protection to connect to Company's system. .

CIAC - Contributions-in-aid-of-construction (CIAC) means any amount or item of money, services, or property received by a utility, from any person or governmental agency any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities or equipment used to provide utility services to the public. The term includes system capacity charges, main extension charges and customer connection charges.

Company's Off-site Systems - That portion of the Company's water and waste water systems necessary to provide adequate services to the Developer's property; exclusive of the Developer's on-site and off-site systems; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Developer's Off-site Systems - That portion of the water and waste water improvements or additions to the Company's systems constructed outside the boundaries of the Developer's property, which are necessary to connect the Developer's On-site systems with the Company's Off-site system to provide adequate services to the Developer's property; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Developer's On-site Systems - That portion of the water and waste water improvements or additions to the Company's systems which are constructed within the boundaries of the Developer's property; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Domestic Sewage - containing not more than three hundred (300) parts per million biochemical oxygen demand or three hundred (300) parts per million suspended solids.

ERC - Equivalent Residential Connection. In capacity calculations, an ERC means:

- a) 350 gallons per day of average daily water flow (ADF) or,
- b) The number of gallons (ADF) demonstrated by the Company to be that of a Single Family Residential Unit or,
- c) The number of gallons (ADF) approved by the Department of Environmental Regulation for a Single Family Residential Unit.

In proposed commercial developments, the estimated number of ERCs are determined by use of the Company's Schedule of Commercial Flow Values, established by the Company's operations or by its engineers.

Each individually metered/connected unit (residential or commercial) shall be considered as a minimum of one ERC, irrespective of its estimated average daily flows.

FDEP - The Florida Department of Environmental Protection or its successors in authority.

Hydraulic Share - A part of the service capability of the facilities being constructed or made available to furnish service. A technique used to apportion the responsibility for cost of such facilities among benefiting parties.

NARUC - The National Association of Regulatory and Utility Commissioners; as used in this Agreement, refers to the NARUC accounting system for Water and Sewer Utilities employed by the FPSC.

Point of Connection - The point at which the Developer's construction of water and waste water improvements or additions (on-site or off-site) connect with the Company's existing water and waste water systems; as may be further defined by the Agreement, its exhibits, attachments, or addenda.

Exhibit C

OFF-SITE FACILITIES AGREEMENT

Whereas, the (water or sewer) service requirements of the "Project" are in excess of the capabilities of the off-site facilities installed by the Company; and,

Whereas, the additional investment required to augment those capabilities will be only for the benefit of the Developer's Project; and,

Whereas, the Company has estimated that the additional revenues of the Project may not warrant such additional investment by the utility.

Now, therefore, the parties agree that:

1. The Developer shall, at his own cost, provide for the design, permitting, and construction of the following described improvements:

None and,

2. That these improvements shall be constructed and shall become the property of the Company, all in accordance with the provisions and procedures of the Utility Service Agreement, including without limitation, the provisions of paragraph 2, 3 and 4 thereof, and Project Policies and Procedures Manual; and,

3. That the Developer shall not be due any reimbursement or compensation of any kind by the Company for such work; and,

4. That the acceptable completion and acceptance of such improvements are a condition of service to the Project by the Company.

Exhibit D

CONTRACT CLASSIFICATION

This Utility Service Agreement between SUNRAY UTILITIES - ST. JOHNS, INC. Rayland Company, Inc. and Southern Grove II, Ltd., executed on _____ (Date) is for a Project commonly referred to as Southern Grove, and on _____ (Date) was submitted to the St. Johns County Water and Sewer Authority in accord with its water and sewer rule number 6.7 of St. Johns County Ordinance No. 90-18 as a:

- Regular Developer's Agreement
- Special Service Availability Contract and will become effective:
On _____ (Date) unless notice of Intent to Disapprove is issued by the Authority (Regular Developer's Agreement)
- When approved by the Authority on (Special Service Availability Contract)

At date of execution:	<u>Water</u>	<u>Sewer</u>
The Treatment Plant Capacity was:	285 ERCs	200 ERCs
The Connection Load was:	91 ERCs	91 ERCs
Current Capacity Reservation:	204 ERCs	245 ERCs
Capacity Reserved by this Agreement is:	100 ERCs	100 ERCs

Exhibit E

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
SCHEDULE OF CHARGES

<u>WATER:</u>	<u>1993</u>	<u>1994</u>
January	\$722.78	\$1,006.30
February	746.20	1,032.14
March	769.63	1,057.99
April	793.05	1,083.84
May	816.48	1,109.68
June	839.90	1,135.53
July	863.33	1,161.38
August	886.76	1,187.22
September	910.18	1,213.06
October	933.60	1,238.91
November	957.02	1,264.76
December	980.45	1,290.60

After December 1994 \$1,290.60

<u>WASTE WATER:</u>	<u>1993</u>	<u>1994</u>
January	\$819.03	\$1,139.54
February	845.52	1,168.73
March	872.00	1,197.92
April	898.49	1,227.11
May	924.97	1,256.30
June	951.45	1,285.49
July	977.93	1,314.68
August	1,004.42	1,343.87
September	1,030.90	1,373.05
October	1,057.39	1,402.25
November	1,083.87	1,431.44
December	1,110.35	1,460.62

After December 1994: \$1,460.62

CIMARRONE

ADDENDUM NO. 1

TO WATER AND WASTEWATER AGREEMENT

THIS ADDENDUM AGREEMENT made and entered into this 12th day of December, 1997, by and between Cimarrone Property Owners Association, Inc., (hereinafter called "Cimarrone"), and Cordele Properties, Inc. (hereinafter called "Cordele"), (hereinafter jointly called "Applicant"), and United Water Florida Inc., having its principal place of business at 1400 Millcoe Road, Jacksonville, Florida 32225, (hereinafter called "Service Company").

WHEREAS, Applicant agrees to pay a guaranteed minimum revenue to Service Company during the period of time Applicant has reserved water and wastewater treatment plant capacity that is not being used; and,

WHEREAS, the determination of guaranteed minimum revenue and the method of payment shall be as hereinafter set forth;

NOW THEREFORE, subject to any necessary approval by the Florida Public Service Commission or other governmental subdivisions or agencies whether Federal, State or Local, having jurisdiction, the parties hereto agree as follows:

1) Applicant has reserved plant capacity for 315 Water Equivalent Residential Connections ("ERCs") and 314 Wastewater ERCs in Applicant's Development, as defined in the Agreement between Applicant and Service Company of even date herewith and to which this document is an addendum (hereinafter called the "Base Agreement"). Until service to Applicant's Property, as defined in the Base Agreement, has been converted from general service through a master meter to residential service through individual meters, the calculation of guaranteed revenue shall continue to be the number of ERCs for which Service Company or its predecessors or successors have signed a Florida Department of Environmental Protection ("FDEP") permit for Applicant's Property, reduced by eighty (80) ERCs, and multiplied by the water and wastewater guaranteed revenue charges for a single ERC.

2) Following the conversion from general service through a master meter to residential service through individual meters, the calculation of guaranteed revenue shall be as set forth below.

3) The guaranteed minimum revenue for water shall be determined by reducing the number of water ERCs reserved for Applicant's Development by the number of such ERCs which have a bona fide end user customer, as determined by Service Company, and multiplying the total by the guaranteed revenue charge for a single water ERC.

4) The guaranteed minimum revenue for wastewater shall be determined by reducing the number of wastewater ERCs reserved for Applicant's Development by the number of such ERCs which have a bona fide end user customer, as determined by Service Company, and multiplying the total by the guaranteed revenue charge for a single wastewater ERC.

5) Applicant shall pay the Regulatory Assessment Fee on the billed amount for water and wastewater guaranteed minimum revenue, which is currently four and one-half percent (4 1/2%).

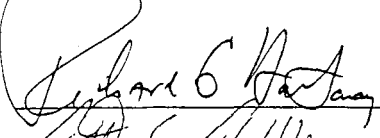
6) Service Company shall bill the guaranteed minimum revenue to Applicant on a monthly basis. Developer shall pay the bill when rendered but not later than the 20th day after the bill has been mailed or rendered for payment. Should Applicant fail to make payment within the 20 day period, Service Company will not allow any additional customer connections to the water and wastewater systems until all such charges are paid in full.

6) Service Company shall charge the guaranteed revenue charge in accordance with its rate schedules that are subject to change from time to time by the Regulatory Agency which has authority over such matters.

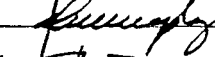
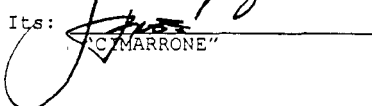
This Addendum shall inure and be binding upon the heirs, successors and assigns of the parties hereto.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

Signed, sealed and delivered
in the presence of:


Richard S. Hartman
As to Cimarrone

CIMARRONE PROPERTY OWNERS ASSOCIATION, INC.

BY: 
Its: 
"CIMARRONE"

CORDELE PROPERTIES, INC.

Richard M. Mahoney
Pat G. Schiltberg
As to Cordele

BY: [Signature]
Its: "CORDELE"

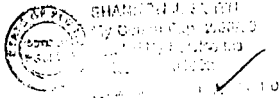
UNITED WATER FLORIDA INC.

Pat G. Schiltberg
Randall W. Chiles
As to Service Company

BY: [Signature]
VICE PRESIDENT
"SERVICE COMPANY"

State of Florida
County of St. Johns

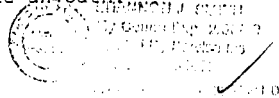
The foregoing instrument was acknowledged before me this 22nd day of December, 1997, by Pat Murphy, of Cordele Properties, Inc. who is personally know to me or who has produced a drivers license as identification and who did take an oath.



Shannon J. Smith
NOTARY PUBLIC
My commission expires: _____

State of Florida
County of St. Johns

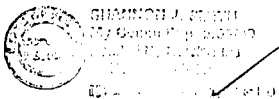
The foregoing instrument was acknowledged before me this 22nd day of December, 1997, by Pat Murphy, of Cordele Properties, Inc. who is personally know to me or who has produced a drivers license as identification and who did take an oath.



Shannon J. Smith
NOTARY PUBLIC
My commission expires: _____

State of Florida
County of Duval

The foregoing instrument was acknowledged before me this 22nd day of December, 1997, by Munipalli Sambamurthi - Vice President, of United Water Florida Inc., on behalf of the corporation. He who is personally known to me or who has produced a drivers license as identification and who did take an oath.



Shannon J. Smith
NOTARY PUBLIC:
My commission expires: _____

United Water Florida

December 1997 M&S Bill

Bus Unit	Empid	Name	Dept	Activity	Project ID	Amount	Level Charges	Alloc Factor
052	0000000123	Grossman, Carl H	610	M101		542.28	940	0.084973454
052	0000000937	Hill, Walton F	610	M101		135.05	940	0.084973454
052	0000001662	Ciamporcero, Julie P	400	M101		1,315.47	990	0.0777738598
052	0000000954	Correll, Donald L	400	M101		2,570.88	990	0.0777738598
052	0000001356	Schuster, Angela N	400	M101	A0077	120.05	990	0.0777738598
052	0000001356	Schuster, Angela N	400	M101		201.25	990	0.0777738598
052	0000000686	Simunovich, Joseph	400	M101		1,413.98	990	0.0777738598
052	0000001558	Doell, Kevin V	405	M101		500.89	990	0.0777738598
052	0000000550	Henning, Richard W	405	M101		276.48	990	0.0777738598
052	0000000501	Rizzi, Deborah	405	M101		204.07	990	0.0777738598
052	0000001560	Vaccarino, Michelle	405	M101		43.09	990	0.0777738598
052	0000000672	Glendinning, Joyce N	410	M101		805.02	990	0.0777738598
052	0000000736	Ivin, Enna L	410	M101		390.96	990	0.0777738598
052	0000001018	Shakley, Allan D	600	M101		1,198.07	990	0.0777738598
052	0000000784	McGlynn, Richard B	610	M101		154.40	990	0.0777738598
052	0000000784	McGlynn, Richard B	610	M101	LG013	494.07	990	0.0777738598
052	0000000123	Grossman, Carl H	610	M102		24.65	800	0.142903802
052	0000000123	Grossman, Carl H	610	M102		172.54	890	0.142903802
052	0000000123	Grossman, Carl H	610	M102	LG011	73.95	890	0.142903802
052	0000000508	Laurino, Maria D	610	M102		5.95	940	0.084973454
052	0000000123	Grossman, Carl H	610	M102		762.12	940	0.084973454
052	0000000123	Grossman, Carl H	610	M102	LG001	58.62	940	0.084973454
052	0000000937	Hill, Walton F	610	M102		540.19	940	0.084973454
052	0000000937	Hill, Walton F	610	M102		185.69	940	0.084973454
052	0000000937	Hill, Walton F	610	M102	LG011	33.76	940	0.084973454
052	0000000937	Hill, Walton F	610	M102	LG013	253.21	940	0.084973454
052	0000000508	Laurino, Maria D	610	M102		38.12	990	0.0777738598
052	0000000008	Hjelm, Cara E	610	M102		125.13	990	0.0777738598
052	0000000623	Gerber, Robert A	610	M102	LG001	185.28	990	0.0777738598
052	0000000623	Gerber, Robert A	610	M102	LG005	15.44	990	0.0777738598
052	0000000623	Gerber, Robert A	610	M102	LG013	216.15	990	0.0777738598
052	0000000937	Hill, Walton F	610	M102		185.28	990	0.0777738598
052	0000000784	McGlynn, Richard B	610	M102		463.19	990	0.0777738598
052	0000000784	McGlynn, Richard B	610	M102	LG011	324.23	990	0.0777738598
052	0000000784	McGlynn, Richard B	610	M102	LG013	571.27	990	0.0777738598
052	0000000485	Russo, Harry A	610	M102		227.88	990	0.0777738598
052	0000000485	Russo, Harry A	610	M102	LG013	670.25	990	0.0777738598
052	0000000623	Gerber, Robert A	610	M102	LG001	397.32	352	1
052	0000000708	Sokol, Paul R	440	M103		599.09	990	0.0777738598
052	0000001537	Toomey III, Augustine T	440	M103		90.00	990	0.0777738598
052	0000001537	Toomey III, Augustine T	440	M103		50.63	990	0.0777738598
052	0000000416	Cline, Suzannah M	445	M104		10.34	990	0.142903802
052	0000000416	Cline, Suzannah M	445	M104		175.85	990	0.142903802
052	0000000416	Cline, Suzannah M	445	M104		227.57	990	0.142903802
052	0000000672	Glendinning, Joyce N	410	M104		42.37	990	0.0777738598
052	0000000708	Sokol, Paul R	440	M104		858.28	990	0.0777738598
052	0000001524	O'Shea, Geraldine A	445	M104		250.33	990	0.0777738598
052	0000000734	Seigmuller, Ronald W	445	M104		953.31	990	0.0777738598
052	0000000318	Telesmanich, Bianca	445	M104		1,317.16	990	0.0777738598
052	0000000104	Walter, Linda K	445	M104		896.82	990	0.0777738598
052	0000000416	Cline, Suzannah M	445	M104		4,704.70	352	1
052	0000001356	Schuster, Angela N	400	M105		285.99	990	0.0777738598
052	0000000211	Iglesias, Carolyn M	405	M105		206.46	990	0.0777738598
052	0000000195	Bell, Liesel S	415	M105		138.24	990	0.0777738598
052	0000001078	Vaeth Jr, James E	415	M105		117.77	990	0.0777738598
052	0000001018	Shakley, Allan D	600	M106		1,000.58	990	0.0777738598
052	0000001018	Shakley, Allan D	600	M108		250.15	990	0.0777738598
052	0000001356	Schuster, Angela N	400	M150		337.19	990	0.0777738598
052	0000000881	Colford, William D	415	M150		1,282.57	990	0.0777738598
052	0000000937	Hill, Walton F	610	M175		168.81	940	0.084973454
052	0000001049	Pine, John B	435	M175	S7004	1,971.20	352	1
052	0000000468	Martinowich, John	435	M176		1,968.12	352	1
052	0000001049	Pine, John B	435	M176	S7004	1,971.20	352	1

United Water Florida

December 1997 M&S Bill

Bus Unit	Emplid	Name	Dept	Activity	Project ID	Amount	Level Charged	Alloc Factor
052	00000001356	Schuster, Angela N	400	M180		56.49	990	0.0777
052	00000001356	Schuster, Angela N	400	M180		225.97	990	0.0777
052	00000001558	Doell, Kevin V	405	M180		86.17	990	0.0777
052	00000000550	Henning, Richard W	405	M180		157.99	990	0.0777
052	00000000211	Iglesias, Carolyn M	405	M180		660.67	990	0.0777
052	00000001575	Reilly, Catherine A	405	M180		344.70	990	0.0777
052	00000000501	Rizzi, Deborah	405	M180		210.65	990	0.0777
052	00000001560	Vaccarino, Michelle	405	M180		228.90	990	0.0777
052	00000000672	Glendinning, Joyce N	410	M180		169.48	990	0.0777
052	00000000736	Ivin, Enna L	410	M180		225.01	990	0.0777
052	00000001195	Bell, Liesel S	415	M180		16.76	990	0.0777
052	00000001524	O'Shea, Geraldine A	445	M180		118.13	990	0.0777
052	00000000734	Seligmuller, Ronald W	445	M180		112.98	990	0.0777
052	00000000734	Seligmuller, Ronald W	445	M180		45.90	990	0.0777
052	00000000104	Walter, Linda K	445	M180		282.46	990	0.0777
052	00000000623	Gerber, Robert A	610	M180		123.52	990	0.0777
052	00000000485	Russo, Harry A	610	M180		750.68	990	0.0777
052	00000000167	Chardavoyne, David E	200	M201		820.38	890	0.1375
052	00000000167	Chardavoyne, David E	200	M201		501.34	890	0.1375
052	00000000146	Komiske, Kenneth F	200	M201		1,994.93	890	0.1375
052	00000000167	Chardavoyne, David E	200	M201		3,991.68	052	1
052	00000000620	Hroncich, John A	210	M204		173.45	940	0.0732
052	00000000620	Hroncich, John A	210	M204		404.72	940	0.0732
052	00000000118	Schwartz, Barry J	210	M204		1,030.36	940	0.0732
052	00000000167	Chardavoyne, David E	200	M241		296.25	890	0.1375
052	00000000248	DeMicco, Frank J	200	M241		52.04	940	0.0732
052	00000000248	DeMicco, Frank J	200	M241		50.43	990	0.0732
052	00000001383	Brown, A Randolph	210	M276		332.45	940	0.0732
052	00000001384	Hoven, Donald L	210	M276		1,282.47	940	0.0732
052	00000000817	O'Marra, John M	210	M276		267.41	940	0.0732
052	00000000167	Chardavoyne, David E	200	M280		182.31	890	0.1375
052	00000001383	Brown, A Randolph	210	M280		598.41	940	0.0732
052	00000001384	Hoven, Donald L	210	M280		175.38	940	0.0732
052	00000000817	O'Marra, John M	210	M280		173.45	940	0.0732
052	00000001558	Doell, Kevin V	405	M302		213.17	990	0.0732
052	00000001558	Doell, Kevin V	405	M302		103.85	990	0.0732
052	00000000211	Iglesias, Carolyn M	405	M302		33.52	990	0.0732
052	00000000501	Rizzi, Deborah	405	M302		146.97	990	0.0732
052	00000000468	Martinowich, John	435	M305		437.36	052	1
052	00000000516	Hoven, Edith M	415	M401		75.17	820	0.1394
052	00000000516	Hoven, Edith M	415	M401		90.21	890	0.1394
052	00000000016	Wall, Charles T	415	M401		165.38	890	0.1394
052	00000001026	Hill, Libby F	415	M401		436.83	990	0.0823
052	00000000516	Hoven, Edith M	415	M401		554.02	990	0.0823
052	00000000518	Polk, John A	415	M401		513.81	990	0.0823
052	00000001078	Vaeth Jr, James E	415	M401		983.96	990	0.0823
052	00000000016	Wall, Charles T	415	M401		321.69	990	0.0823
052	00000000211	Iglesias, Carolyn M	405	M402		79.27	990	0.0823
052	00000001575	Reilly, Catherine A	405	M402		551.47	990	0.0823
052	00000000501	Rizzi, Deborah	405	M402		252.76	990	0.0823
052	00000001560	Vaccarino, Michelle	405	M402		66.06	990	0.0823
052	00000000518	Polk, John A	415	M402		62.55	990	0.0823
052	00000000518	Polk, John A	415	M403		54.97	940	0.0843
052	00000000518	Polk, John A	415	M403		142.97	990	0.0823
052	00000000016	Wall, Charles T	415	M403		142.97	990	0.0823
052	00000000516	Hoven, Edith M	415	M404		107.23	990	0.0823
052	00000000839	Raff, Patricia A	415	M404		902.52	990	0.0823
052	00000001026	Hill, Libby F	415	M405		244.33	990	0.0823
052	00000000444	Prelich, Diane	415	M406		182.19	940	0.0843
052	00000000195	Bell, Liesel S	415	M406		1,121.44	990	0.0823
052	00000000444	Prelich, Diane	415	M406		873.67	990	0.0823
052	00000001036	Hildabrand, Suzanne M	415	M410		498.28	890	0.1394
052	00000000516	Hoven, Edith M	415	M410		52.62	890	0.1394

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Bus Unit	Empid	Name	Dept	Activity	Project ID	Amount	Level Charged	Alloc Factor
052	00000000516	Hoven, Edith M	415	M410		64.13	940	0.0823924116
052	00000000516	Hoven, Edith M	415	M410		125.10	990	0.0823924116
052	00000001036	Hildabrand, Suzanne M	415	M412		186.86	890	0.1394663776
052	00000000256	Sertz, Susan F	415	M412		962.51	990	0.0823924116
052	00000001036	Hildabrand, Suzanne M	415	M413		261.60	890	0.1394663776
052	00000000516	Hoven, Edith M	415	M450		201.06	990	0.0823924116
052	00000000518	Polk, John A	415	M450		8.94	990	0.0823924116
052	00000001026	Hill, Libby F	415	M460		14.81	990	0.0823924116
052	00000001036	Hildabrand, Suzanne M	415	M480		398.63	890	0.1394663776
052	00000000516	Hoven, Edith M	415	M480		109.94	940	0.0849909259
052	00000000954	Correll, Donald L	400	M480		914.00	990	0.0823924116
052	00000000195	Bell, Liesel S	415	M480		169.78	990	0.0823924116
052	00000000881	Coiford, William D	415	M480		582.10	990	0.0823924116
052	00000001026	Hill, Libby F	415	M480		177.69	990	0.0823924116
052	00000000444	Prelich, Diane	415	M480		29.62	990	0.0823924116
052	00000000444	Prelich, Diane	415	M480		162.89	990	0.0823924116
052	00000000839	Raff, Patricia A	415	M480		321.69	990	0.0823924116
052	00000000256	Seitz, Susan F	415	M480		177.69	990	0.0823924116
052	00000001078	Vaeth Jr, James E	415	M480		586.19	990	0.0823924116
052	00000000016	Wall, Charles T	415	M480		285.95	990	0.0823924116
052	00000001743	Goldfarb, Elena	505	M501		75.74	820	0.1664663776
052	00000000638	LoBue, John V	505	M501		258.41	820	0.1664663776
052	00000001154	Payne, Dorothy A	505	M501		1,227.47	820	0.1647366395
052	00000001056	Ferry, Bernard J	505	M501		2,110.52	890	0.1647366395
052	00000000149	Kowalyk, Christophe J	505	M501		724.82	890	0.1647366395
052	00000001025	Krajewski, Stanley A	505	M501		227.65	890	0.1647366395
052	00000000236	Greenberg, Donna S	530	M501		85.27	890	0.1647366395
052	00000001025	Krajewski, Stanley A	505	M501		138.49	940	0.0930311966
052	00000000131	Gradilone, Frank	800	M501		71.11	940	0.0930311966
052	00000000281	Cuccurullo, Sara A	500	M501		241.29	990	0.0793711235
052	00000000430	Bosland, Joyce M	505	M501		33.37	990	0.0793711235
052	00000000643	Candelmo, Albert	505	M501		343.96	990	0.0793711235
052	00000001557	Rekucki, Gary J	505	M501		410.70	990	0.0793711235
052	00000001606	Turner, Richard H	505	M501		447.92	990	0.0793711235
052	00000001682	Altamura, David N	700	M501		434.48	990	0.0793711235
052	00000000643	Candelmo, Albert	800	M501		287.49	990	0.0793711235
052	00000000868	Oehme, Michael	505	M501		1,940.40	052	
052	00000000868	Oehme, Michael	530	M501		905.52	052	
052	00000000281	Cuccurullo, Sara A	500	M515		657.12	990	0.0793711235
052	00000000874	Cole, Donna P	700	M515		16.87	990	0.0793711235
052	00000001702	Saggio, Patricia L	500	M520		95.52	890	0.1647366395
052	00000000659	Schouten, Erin P	500	M520		31.98	890	0.1647366395
052	00000001025	Krajewski, Stanley A	505	M520		148.38	940	0.0930311966
052	00000001702	Saggio, Patricia L	500	M520		495.82	990	0.0793711235
052	00000000659	Schouten, Erin P	500	M520		677.66	990	0.0793711235
052	00000000874	Cole, Donna P	700	M520		16.87	990	0.0793711235
052	00000001025	Krajewski, Stanley A	505	M525		69.24	940	0.0930311966
052	00000000420	Fornarotto, Thomas C	425	M540		108.38	940	0.0930311966
052	00000001121	Skomorucha, Susan	425	M540		17.49	940	0.0930311966
052	00000001740	Brandes, Margaret M	420	M540		365.75	990	0.0793711235
052	00000001296	Jacobs, Jennifer L	420	M540		347.59	990	0.0793711235
052	00000001364	Magee, Steven	420	M540		163.57	990	0.0793711235
052	00000001364	Magee, Steven	420	M540		172.51	990	0.0793711235
052	00000000567	Mangelsdorf, Roy	420	M540		440.04	990	0.0793711235
052	00000000640	Twitty, Keith J	420	M540		391.14	990	0.0793711235
052	00000001496	Zanavich, W.	420	M540		1,390.52	990	0.0793711235
052	00000000787	Collins, Joseph	430	M540		1,026.75	990	0.0793711235
052	00000000546	Gemza, William R	430	M540		536.85	990	0.0793711235
052	00000000546	Gemza, William R	430	M540		59.65	990	0.0793711235
052	00000001000	Becker, William F	431	M540		1,459.09	990	0.0793711235
052	00000000715	Holleran, Michael E	431	M540		821.40	990	0.0793711235
052	00000000757	Martinez, Antonio	431	M540		554.45	990	0.0793711235
052	00000000675	O'Neil, Susan A	431	M540		831.67	990	0.0793711235

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Bus Unit	Emplid	Name	Dept	Activity	Project ID	Amount	Level Charged	Alloc Factor
052	00000001175	Ray, Margaret D	431	M540		524.49	990	0.079371E35
052	00000001481	Zanavich, Kristin S	431	M540		104.90	990	0.079371E35
052	00000001481	Zanavich, Kristin S	431	M540		1,212.88	990	0.079371E35
052	00000001743	Goldfarb, Elena	505	M540		41.27	990	0.079371E35
052	00000000149	Kowalyk, Christophe J	505	M540		41.07	990	0.079371E35
052	00000001740	Brandes, Margaret M	420	M542		365.75	990	0.079371E35
052	00000001296	Jacobs, Jennifer L	420	M542		347.59	990	0.079371E35
052	00000001364	Magee, Steven	420	M542		163.57	990	0.079371E35
052	00000001364	Magee, Steven	420	M542		92.01	990	0.079371E35
052	00000000567	Mangelsdorf, Roy	420	M542		440.04	990	0.079371E35
052	00000000640	Twitty, Keith J	420	M542		391.14	990	0.079371E35
052	00000000546	Gemza, William R	430	M542		29.82	990	0.079371E35
052	00000000430	Bosland, Joyce M	505	M545		409.97	990	0.079371E35
052	00000000710	Crean, Dennis M	535	M545		383.32	990	0.079371E35
052	00000002233	Fermez, Richard S	535	M545		266.69	990	0.079371E35
052	00000000220	Ramos, Ervin	535	M545		686.46	990	0.079371E35
052	00000000290	Trujillo, Catalino	535	M545		610.19	990	0.079371E35
052	00000001676	Walsh, Richard J	535	M545		1,216.10	990	0.079371E35
052	00000000859	Moore, Tracy A	500	M550		330.01	820	0.158473E35
052	00000000236	Greenberg, Donna S	530	M550		1,905.81	820	0.158473E35
052	00000000203	Imparato, Edward J	530	M550		472.81	890	0.164736E35
052	00000000236	Greenberg, Donna S	530	M550		24.08	940	0.039933E36
052	00000000642	Appel, Wayne H	500	M550		52.80	990	0.079371E35
052	00000000859	Moore, Tracy A	500	M550		524.49	990	0.079371E35
052	00000001299	Turner, John J	505	M550		1,347.13	990	0.079371E35
052	00000000236	Greenberg, Donna S	530	M550		56.47	990	0.079371E35
052	00000000203	Imparato, Edward J	530	M550		253.02	990	0.079371E35
052	00000000252	Michaelson, Timothy J	530	M550		872.74	990	0.079371E35
052	00000000005	Ford, Michael G	530	M550		5,950.56	052	1
052	00000000546	Gemza, William R	430	M560		134.21	990	0.079371E35
052	00000001000	Becker, William F	431	M560		84.34	990	0.079371E35
052	00000000871	Anolik, Gary	520	M570		435.64	990	0.079371E35
052	00000000978	Linn, James E	520	M570		809.67	990	0.079371E35
052	00000001728	Piccione, Salvatore	520	M570		286.25	990	0.079371E35
052	00000000711	Cevoli, Kathleen M	431	M575		1,730.81	990	0.079371E35
052	00000000823	Iozzia, Donna	431	M575		821.40	990	0.079371E35
052	00000000396	LoRusso, Kelly	431	M575		1,042.16	990	0.079371E35
052	00000001737	Mooney, Lisa M	431	M575		707.95	990	0.079371E35
052	00000001743	Goldfarb, Elena	505	M580		292.15	820	0.158473E35
052	00000000149	Kowalyk, Christophe J	505	M580		161.51	820	0.158473E35
052	00000001154	Payne, Dorothy A	505	M580		516.83	820	0.158473E35
052	00000001056	Ferry, Bernard J	505	M580		328.91	890	0.164736E35
052	00000000868	Oehme, Michael	530	M580		170.55	890	0.164736E35
052	00000001025	Krajewski, Stanley A	505	M580		237.41	940	0.039933E36
052	00000001740	Brandes, Margaret M	420	M580		81.28	990	0.079371E35
052	00000001296	Jacobs, Jennifer L	420	M580		122.68	990	0.079371E35
052	00000001364	Magee, Steven	420	M580		81.78	990	0.079371E35
052	00000001364	Magee, Steven	420	M580		81.78	990	0.079371E35
052	00000000567	Mangelsdorf, Roy	420	M580		97.79	990	0.079371E35
052	00000000640	Twitty, Keith J	420	M580		195.57	990	0.079371E35
052	00000000546	Gemza, William R	430	M580		119.30	990	0.079371E35
052	00000001000	Becker, William F	431	M580		168.68	990	0.079371E35
052	00000000711	Cevoli, Kathleen M	431	M580		104.90	990	0.079371E35
052	00000000823	Iozzia, Donna	431	M580		82.14	990	0.079371E35
052	00000000396	LoRusso, Kelly	431	M580		30.80	990	0.079371E35
052	00000000757	Martinez, Antonio	431	M580		378.15	990	0.079371E35
052	00000001737	Mooney, Lisa M	431	M580		40.89	990	0.079371E35
052	00000001737	Mooney, Lisa M	431	M580		81.78	990	0.079371E35
052	00000000281	Cuccurullo, Sara A	500	M580		82.14	990	0.079371E35
052	00000000659	Schouten, Erin P	500	M580		82.14	990	0.079371E35
052	00000000643	Candelmo, Albert	505	M580		41.07	990	0.079371E35
052	00000001299	Turner, John J	505	M580		302.16	990	0.079371E35
052	00000001606	Turner, Richard H	505	M580		464.61	990	0.079371E35

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Bus Unit	Empid	Name	Dept	Activity	Project ID	Amount	Level Charged	Alloc Factor
052	0000000871	Anolik, Gary	520	M580		52.80	990	0.0793
052	0000000236	Greenberg, Donna S	530	M580		97.54	990	0.0793
052	0000000252	Michaelson, Timothy J	530	M580		82.14	990	0.0793
052	0000000710	Crean, Dennis M	535	M580		95.83	990	0.0793
052	00000002233	Fernandez, Richard S	535	M580		38.10	990	0.0793
052	00000000220	Ramos, Ervin	535	M580		76.27	990	0.0793
052	00000000290	Trujillo, Catalino	535	M580		152.55	990	0.0793
052	00000001676	Walsh, Richard J	535	M580		135.12	990	0.0793
052	00000000643	Candelmo, Albert	800	M580		82.14	990	0.0793
052	00000000005	Ford, Michael G	530	M580		743.82	052	-
052	00000001018	Shakley, Allan D	600	M601		53.78	990	0.0793
052	00000001749	Algranati, Michael I	605	M601		303.60	990	0.0793
052	00000000249	MacClave, Thomas R	605	M601		510.93	990	0.0793
052	00000000615	Marino, John T	605	M601		1,936.16	990	0.0793
052	00000001060	Gallagher, Nancy F	605	M602		335.41	990	0.0793
052	00000000249	MacClave, Thomas R	605	M605		308.61	890	0.164
052	00000000249	MacClave, Thomas R	605	M606		9.29	990	0.0793
052	00000000249	MacClave, Thomas R	605	M610		617.22	890	0.164
052	00000000249	MacClave, Thomas R	605	M610		167.21	990	0.0793
052	00000001301	Gicas, Nicholas P	405	M612		692.45	990	0.0793
052	00000001301	Gicas, Nicholas P	405	M612		658.83	990	0.0793
052	00000000211	Iglesias, Carolyn M	405	M612		202.42	990	0.0793
052	00000000565	DeMaille, Cheryl L	600	M612		1,498.88	990	0.0793
052	00000001749	Algranati, Michael I	605	M680		95.25	990	0.0793
052	00000001060	Gallagher, Nancy F	605	M680		143.75	990	0.0793
052	00000000249	MacClave, Thomas R	605	M680		334.43	990	0.0793
052	00000000721	Egan-Long, Mary L	800	M900		646.85	940	0.0930
052	00000001548	Gennari, Mark A	800	M900		142.50	940	0.0930
052	00000000848	Prinjinski, David W	800	M900		295.90	940	0.0930
052	00000000138	Stryker, Alfred E	800	M900		151.39	940	0.0930
052	00000000937	Hill, Waiton F	610	M910	T052961	595.98	052	-
052	00000000937	Hill, Waiton F	610	M910	T052981	993.30	052	-
052	00000000848	Prinjinski, David W	800	M912		557.39	940	0.0930
052	00000000721	Egan-Long, Mary L	800	M932	T052961	147.84	052	-
052	00000000802	Iacullo, Robert J	800	M940	T052961	415.80	052	-
052	00000000369	Schlissel, Jennifer A	800	M940	T052961	73.92	052	-
052	00000000138	Stryker, Alfred E	800	M942		27.53	940	0.0930
052	00000000802	Iacullo, Robert J	800	M950		68.52	890	0.164
052	00000000721	Egan-Long, Mary L	800	M950		13.76	940	0.0930
052	00000001548	Gennari, Mark A	800	M950		61.07	940	0.0930
052	00000000802	Iacullo, Robert J	800	M950		258.05	940	0.0930
052	00000000848	Prinjinski, David W	800	M950		27.53	940	0.0930
052	00000001176	Roberts, Kenneth E	800	M950		53.33	940	0.0930
052	00000000495	Schreyer, Jack	800	M950		195.55	940	0.0930
052	00000000138	Stryker, Alfred E	800	M950		75.69	940	0.0930
052	00000000721	Egan-Long, Mary L	800	M952		27.53	940	0.0930
052	00000000131	Gradilone, Frank	800	M952		44.44	940	0.0930
052	00000000802	Iacullo, Robert J	800	M952		90.32	940	0.0930
052	00000000369	Schlissel, Jennifer A	800	M952		13.76	940	0.0930
052	00000000802	Iacullo, Robert J	800	M952		138.60	052	-
052	00000000721	Egan-Long, Mary L	800	M954		13.76	940	0.0930
052	00000000721	Egan-Long, Mary L	800	M956		41.29	940	0.0930
052	00000000131	Gradilone, Frank	800	M956		381.92	052	-
052	00000000802	Iacullo, Robert J	800	M958		258.05	940	0.0930
052	00000000643	Candelmo, Albert	505	M960		24.08	940	0.0930
052	00000000643	Candelmo, Albert	800	M960		48.17	940	0.0930
052	00000001548	Gennari, Mark A	800	M960		142.50	940	0.0930
052	00000000131	Gradilone, Frank	800	M960		151.10	940	0.0930
052	00000000802	Iacullo, Robert J	800	M960		903.18	940	0.0930
052	00000000335	Roupp, Gregory A	800	M960		355.54	940	0.0930
052	00000000369	Schlissel, Jennifer A	800	M960		395.68	940	0.0930
052	00000000495	Schreyer, Jack	800	M960		337.76	940	0.0930
052	00000000721	Egan-Long, Mary L	800	M980		165.15	940	0.0930

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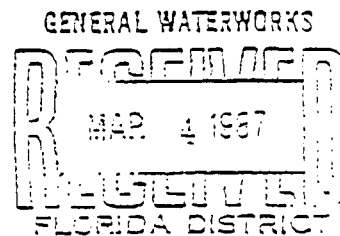
Bus Unit	Empid	Name	Dept	Activity	Project ID	Amount	Level Charged	Alloc Factor
052	00000001548	Gennari, Mark A	800	M980		162.86	940	0.09309196
052	0000000131	Gradilone, Frank	800	M980		142.21	940	0.09309196
052	0000000802	Iacullo, Robert J	800	M980		154.83	940	0.09309196
052	0000000848	Prinjinski, David W	800	M980		220.20	940	0.09309196
052	0000001176	Roberts, Kenneth E	800	M980		213.32	940	0.09309196
052	0000000335	Roupp, Gregory A	800	M980		142.21	940	0.09309196
052	0000000369	Schiessel, Jennifer A	800	M980		165.15	940	0.09309196
052	0000000495	Schreyer, Jack	800	M980		142.21	940	0.09309196
Grand Total						136,547.09		

**United Water Management & Services
 Hourly Rate Calculation
 Department 400 - Administrative and General
 1997 Operating Plan
 (thousands)**

Salary	\$	440
Benefits		82
Travel		56
Miscellaneous		77
G&A allocation		156
Total	\$	811

G15

Employees:	Salary	Overhead Allocation (based on # of employees)	Total	Hours	Hourly Rate	Overhead Multiplier
(1) Executive	\$ 200	\$ 53	\$ 253	2,080	\$ 122	1.3
(1) Manager	65	53	118	2,080	\$ 57	1.8
(5) Staff 2	175	265	440	10,400	\$ 42	2.5
	<u>\$ 440</u>	<u>\$ 371</u>	<u>\$ 811</u>			



A G R E E M E N T

B E T W E E N

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

A N D

JACKSONVILLE SUBURBAN UTILITIES CORPORATION

Filed with Fla PSC, Ledwith
Regulatory Body Atty
Date 6/23/74

A G R E E M E N T

Agreement dated January 1, 1974 between GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY, a Pennsylvania corporation (hereinafter called the Service Company), and Jacksonville Suburban Utilities Corporation (hereinafter called Utility Company).

The background of this agreement is that:

1. Both Service Company and Utility Company are affiliated with General Waterworks Corporation, a Delaware corporation (hereinafter called General).
2. Service Company maintains an organization whose officers and employees are familiar with all facets of the water utility business including the development, business and property of Utility Company and are experienced in the efficient management, financing, accounting and operation of water works properties and the extension and improvement thereof. Such officers and employees are qualified to be of great aid and assistance to Utility Company through the services to be performed under this agreement.
3. Utility Company can economically secure valuable administrative and operating services of superior quality by contracting to secure the same from Service Company.
4. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated utility companies (hereinafter referred to collectively as Utility Companies).
5. The services to be rendered under this agreement are to be rendered at their cost to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

ARTICLE I.

Service Company shall make its qualified employees available to become officers of Utility Company, and such employees may be elected by Utility Company to such positions as president, vice president, secretary, treasurer and controller.

Service Company shall furnish to Utility Company, and Utility Company shall utilize, all the following services upon the terms and conditions hereinafter set forth; provided, however, that Service Company or Utility Company, by mutual consent, may engage a non-affiliated company or person to provide such services on its behalf:

A. **ADMINISTRATIVE:** Service Company shall make qualified employees available to perform or assist in the performance of Utility Company's corporate administration. In order to render such service and to promote the efficient and economic operation of Utility Company, those employees shall keep themselves informed on all aspects of Utility Company's operations and shall regularly visit Utility Company's facilities. Such administrative personnel shall make recommendations for operating expenditures and for additions to and improvements of property, plant and equipment. Such administrative personnel shall also assist Utility Company in the conduct of proceedings before, and in its compliance with the rulings of, regulatory bodies having jurisdiction over its operations.

B. **ENGINEERING:** Service Company shall advise and provide engineering services to assist Utility Company in planning, operating, maintenance and construction functions.

It shall assist Utility Company in its operations by conducting distribution system surveys and hydraulic analyses, reviewing procedures for water quality control, and preparing or reviewing maps, charts, operating statistics, reports and other pertinent data.

It shall assist Utility Company in the proper maintenance and protection of its properties by periodic inspection of its structures, tanks, reservoirs, wells and electrical and mechanical equipment.

Such engineering services shall also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs and drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of Utility Company's sources of supply, treatment plant, pumping stations, distribution system, and such other facilities as Utility Company may request.

C. **CUSTOMER AND PUBLIC RELATIONS:** Service Company shall recommend procedures to promote satisfactory customer and public relations. It shall furnish sales promotional material, including advertising copy, layouts, and scripts. It shall assist in the preparation of news and customer information releases, and in arrangements for public inspections, displays and other related services.

D. **EMPLOYEE RELATIONS:** Service Company shall assist Utility Company in the procurement of qualified personnel, in the establishment of appropriate rates of pay and in negotiations with bargaining units representing Utility Company's employees. It shall recommend programs for supervision of training and educational assistance, and shall advise on federal and state regulations affecting personnel.

It shall recommend and administer group insurance and pension plans for the benefit of Utility Company. It shall also assist in the establishment of accident prevention and other programs relating to employee health and welfare.

-3-

E. ACCOUNTING: Service Company shall keep the general books of account of Utility Company, including records supplemental thereto. It shall prepare monthly financial statements and analyses of accounts of Utility Company and special accounting and financial reports as required by Utility Company. It shall prepare reports on the costs incurred for property additions and improvements and will establish continuing property records as requested.

Service Company shall prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Utility Company.

Service Company shall keep abreast of and advise Utility Company concerning appropriate accounting theories and principles for Utility Companies and changes therein; it shall advise and assist in the establishment and maintenance of modern record keeping techniques; and it shall review accounting procedures, methods and forms and evaluate systems of internal control for receipt and disbursements of funds, materials and supplies, and other assets.

It shall conduct periodic audits of accounts, records and procedures of Utility Company and submit reports thereon.

F. CORPORATE SECRETARIAL: Service Company shall maintain documents of Utility Company such as minute books, charters, by-laws, contracts, deeds, and other corporate records, and shall administer an orderly program of records retention. It shall maintain, or arrange for the maintenance of, records of stockholders of Utility Company, prepare or arrange for the preparation of stock certificates, perform duties relating to the transfers of stock and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and keeping the minutes thereof.

Service Company shall review, and may assist in the preparation of, documents required by Utility Company such as deeds, easements, contracts, charters, franchises, trust indentures, and regulatory reports.

G. TREASURY: Service Company will coordinate financial arrangements with financial community to arrange and provide for furnishing of Utility Company's entire capital needs from other than internally generated sources.

Service Company shall assist Utility Company in cash management, collection policies, and development of temporary investment programs.

H. PURCHASING: Service Company shall endeavor to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Utility Company.

I. INSURANCE: Service Company shall review the insurance coverage of Utility Company, recommend the types and limits of insurance adequate for its protection and assist in the placement of such insurance. It shall supervise investigation procedures and review claims and proposals for settlement at request of Utility Company.

J. DATA PROCESSING: Service Company shall make available to Utility Company electronic data processing services, including system analysis and programming, maintaining general accounting records, financial analysis and studies, area consumption patterns, engineering analysis and studies, and such other functions that may be requested by Utility Company.

K. RATES: Service Company will advise and assist in the preparation of rate schedules for Utility Company's services; will prepare, or assist in preparing, the material and exhibits required for Utility Company's rate cases and render advice with respect to the procedure therein and will, at the request of Utility Company, arrange for the employment of such witnesses as may be required.

L. GENERAL: Service Company shall keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Utility Company and shall advise Utility Company thereof to the extent that they may be important to Utility Company.

ARTICLE II.

In consideration for the services to be rendered by Service Company as hereinabove provided, Utility Company agrees to pay to Service Company the cost thereof determined as provided in this Article II and in Article III.

The extent of service rendered by Service Company personnel for Utility Company or in common with other Utility Companies shall be based on actual time spent by such personnel as reflected in their daily time sheets or other mutually acceptable means of determination.

All costs of Service Company incurred in connection with services rendered by Service Company which can be identified and related exclusively to Utility Company, shall be charged directly to Utility Company.

All costs incurred in rendering services to Utility Company in common with similar services to other Utility Companies which cannot be identified and related exclusively to services rendered to a particular Utility Company, shall be allocated among all Utility Companies so served, or, in the case of costs incurred with respect to services rendered to a particular group of Utility Companies, among the members of such group, in the manner hereinafter set forth:

1. Administrative, Purchasing, Insurance and General Services: 33-1/3% thereof in proportion to the number of employees, 33-1/3% thereof in proportion to the number of customers served, both as of the end of the preceding calendar year, and 33-1/3% thereof in proportion to operation and maintenance expenses (excluding charges under this agreement, regulatory expenses and provisions for depreciation and taxes) for the preceding calendar year.

2. Engineering Services: 40% in proportion to the sum of utility plant in service and construction work in progress accounts less the reserve for depreciation at the end of the preceding calendar year, 40% thereof in proportion to the volume of water delivered during the preceding calendar year, and 20% thereof in proportion to the total of fuel and power and chemical costs during the preceding calendar year. If any company or component of a company served is engaged in both water and sewer service, the volume of water delivered by such company or component thereof engaged in both services shall be doubled for the purposes of this paragraph.

- 5 -

3. Customer Billing and Communications Services: In proportion to the number of customers at the close of the preceding calendar year.

4. Employee Relations Services: In proportion to the number of employees at the close of the preceding calendar year.

5. Accounting and Data Processing Services: In proportion to the number of transactions processed during the preceding calendar year.

6. Treasury Services: Costs will be allocated on the basis of the proportion of the Utility Company's total capitalization to the consolidated capitalization of General at the end of the preceding year.

ARTICLE III.

In determining the cost to be assessed by Service Company for the rendering of services to Utility Companies as herein provided, there shall be added to the salaries of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the general overhead of Service Company properly allocable thereto. Such percentage shall be calculated on the basis of budgeted costs and adjusted bills will be rendered at the end of each year to reflect actual costs. No general overhead of Service Company shall be added to costs incurred for services of non-affiliated consultants employed by Service Company.

The term "general overhead" shall include (a) salaries of secretaries and clerical personnel, (b) salaries of file clerks, messengers, telephone operators, mail clerks and other employees in the general category of office services, (c) pension and insurance premiums paid for the benefit of Service Company employees, (d) salaries paid during vacation, holidays, sickness and other authorized absences, (e) office rent, utilities, depreciation, general office supplies and other similar expenses, (f) legal, auditing and other fees for services rendered to Service Company, and (g) taxes.

ARTICLE IV.

As soon as practicable after the last day of each month, Service Company shall render a bill to Utility Company for all amounts due from Utility Company for services and expenses for such month, computed pursuant to Articles II and III. Such bills shall be in sufficient detail to show separately the charge for each class of service rendered. All amounts so billed shall be paid by Utility Company within a reasonable time after receipt of the bill therefor.

It is understood by Utility Company that Service Company has entered or may enter into similar agreements with other Utility Companies that are affiliated with General to which similar services are to be furnished. Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

Service Company agrees to keep its books and records available at all times for inspection by representatives of Utility Company or by regulatory bodies having jurisdiction over Utility Company.

Service Company shall at any time, upon request of Utility Company, furnish any and all information required by Utility Company with respect to the services rendered by Service Company hereunder, the cost thereof, and the allocation of such cost among Utility Companies.

This agreement shall be in full force and effect as of the date first mentioned above, subject to any necessary approval of governmental regulatory agencies having jurisdiction in the premises, and shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety days' notice in writing; provided, however, that this agreement shall terminate as of the date Utility Company or Service Company ceases to be an affiliate of General.

IN WITNESS WHEREOF, SERVICE COMPANY and UTILITY COMPANY have caused these presents to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

ATTEST:

GENERAL WATERWORKS MANAGEMENT
AND SERVICE COMPANY

J. E. Anderson
Secretary

By *[Signature]*
Vice President

ATTEST:

[Signature]
Asst. Secretary

[Signature]
President

ADDENDUM

AGREEMENT

BETWEEN

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

AND

JACKSONVILLE SUBURBAN UTILITIES CORPORATION

Filed with Florida Public Service
Commission

Date: _____

ADDENDUM, dated July 1, 1979, to Agreement
dated January 1, 1974 between GENERAL WATERWORKS MANAGEMENT
AND SERVICE COMPANY and JACKSONVILLE SUBURBAN UTILITIES CORPORATION

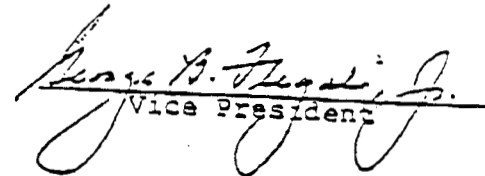
ARTICLE II, Paragraph 5, is changed to read as
follows:

Accounting and Data Processing Services: Fifty
percent will be based on the number of transactions
processed during the preceding calendar year, and
fifty percent will be based on the capitalization
of General at the end of the preceding year.

ATTEST:

GENERAL WATERWORKS MANAGEMENT
AND SERVICE COMPANY


Secretary

By: 
Vice President

ATTEST:

JACKSONVILLE SUBURBAN UTILITIES CORPORATION
(Utility Company)


Assist. Secretary

By: 
President

ADDENDUM

AGREEMENT

BETWEEN

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

AND

JACKSONVILLE SUBURBAN UTILITIES CORPORATION

Filed with: Florida Public Service Commission

ADDENDUM, dated July 1, 1985, to Agreement dated May 15, 1974
between GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY
and JACKSONVILLE SUBURBAN UTILITIES CORPORATION.

ARTICLE II, Paragraph 5, is changed to read as follows:

Accounting and Data Processing Services: In proportion to the
capitalization of Utility Company at the end of the preceding year.

ATTEST:

GENERAL WATERWORKS MANAGEMENT
AND SERVICE COMPANY

Assistant Secretary

By: _____
Senior Vice President

ATTEST:

JACKSONVILLE SUBURBAN UTILITIES CORPORATION
(Utility Company)

Assistant Secretary

By: _____
President

United Water Resources



200 Old Hook Road - Harrington Park, New Jersey 07540 • (201) 784-8434

February 17, 1995

Mr. William D. Talbott
Executive Director
Public Service Commission
101 East Gaines Street
Fletcher Building
Tallahassee, FL 32399-0850

Re: Agreements of Jacksonville Suburban Utilities Corporation
and South Gate Water & Sewer Company, Inc., with General
Waterworks Management and Service Company

Dear Mr. Talbott:

I'm writing to advise you of certain changes which have been taking place at United Water Resources. Initially, I'm pleased that, as of January 1, 1995, I was appointed Vice President and General Counsel, replacing Fred Laurino, who is retiring after over twenty years of service. After serving as a member of the New Jersey Board of Public Utilities from 1976 to 1980, I practiced public utility law in New Jersey until my appointment here. I look forward to working with you as we integrate the many utility operations which now make up the United Water family.

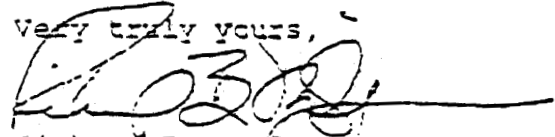
By letter dated May 18, 1994, we informed you that General Waterworks Management and Service Company (GWM&S) would be relocating its headquarters from King of Prussia, Pennsylvania to the offices of United Water Resources (United Water) in Harrington Park, New Jersey, following the merger of GWC Corporation with and into United Water on April 22, 1994. That relocation of GWM&S was completed in November. Since fewer employees of GWM&S elected to relocate than had originally been anticipated, we have begun to replace those functions and have commenced the process of creating a unified management and service operation. While some employees have remained at a relocated United Water Management and Services Company (UWM&S) in Wayne, Pennsylvania, our headquarters is at this office in Harrington Park.

After operating GWM&S out of Harrington Park as a separate corporation since mid-November, it was recently concluded that the operations of GWM&S could be combined with the management and service functions of United Water. Consequently, effective January 1, 1995, UWM&S has assumed the contractual obligations of GWM&S under the existing Agreement, and GWM&S will soon be merged into UWM&S.

The Agreement and the quality and level of the services provided to Jacksonville Suburban Utilities Corporation and South Gate Water & Sewer Company, Inc., under the Agreement, will not be affected by this change. The Company's intent is to preserve the basic structure of the service Company organization and relationships as set forth in the Agreement, which has generally been approved in regulatory management audits. The same types of services will be provided to Jacksonville Suburban Utilities Corporation and South Gate Water & Sewer Company, Inc., in the same manner as set forth in its existing Agreement with GWM&S, and the associated charges will continue to be based on time sheets kept by each employee. Those time sheets will continue to form the basis of the bills that are rendered to Jacksonville Suburban Utilities Corporation and South Gate Water & Sewer Company, Inc., each month. Certain changes will occur as a matter of course, such as the employees and the name and the location of the service Company. Other changes may be made as needs and opportunities for efficiencies arise during the ongoing process of combining the two formerly separate operations..

We will continue to keep the regulatory agencies fully informed as this process continues. I look forward to working with you in my new role here.

Very truly yours,



Richard B. McGlynn
Vice President and
General Counsel

cc: P. Heil
J. A. Dysard
K. L. Bresnahan

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS AGREEMENT is made and entered into as of January 1, 1995 between General Waterworks Management & Service Company, a Pennsylvania corporation ("GWM&S") and UWR Management & Services Company, a New Jersey corporation ("UWRM&S").

W I T N E S S E T H


GWM&S hereby assigns to UWRM&S all of its rights, title, interest and obligations in and to the Contract attached hereto as Exhibit A, which GWM&S has entered into, and which is currently in effect, with each of the utility companies listed on Exhibit B, attached hereto. UWRM&S hereby agrees to be bound by all terms and provisions of the Contract and assumes all the obligations of GWM&S under the Contract.

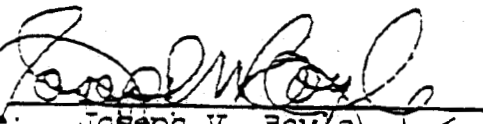
GWM&S and UWRM&S agree to do such further acts and to execute and deliver any further agreements, instruments or documents as may be necessary or appropriate to carry out the purposes of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the date first above written.

ATTEST:

GENERAL WATERWORKS MANAGEMENT
& SERVICE COMPANY

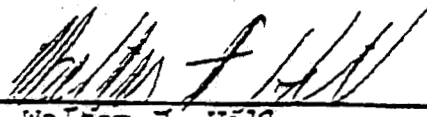

Allan D. Shakley
Secretary

By: 
Name: Joseph V. Boyle
Title: Vice-President
Date: January 1, 1995

ATTEST:

UWR MANAGEMENT & SERVICES COMPANY


Allan D. Shakley
Secretary

By: 
Name: Walton F. Hill
Title: Vice-President
Date: January 1, 1995

Outside Services Employed
Docket No. 980214-WS
Test Year Ended December 31, 1997
Account No. 923010/923015

Florida Public Service Commission
Schedule G-49
Preparer - J. Schreyer

<u>MONTH</u>	<u>WATER</u>	<u>WASTEWATER</u>
1	\$ 31,956	\$ 56,810
2	72,519	--
3	80,038	--
4	83,176	--
5	84,745	--
6	89,071	--
7	(227,075)	324,398
8	33,320	59,235
9	50,786	90,286
10	29,995	58,456
11	40,199	71,466
12	<u>79,845</u>	<u>142,386</u>
TOTALS	<u>\$448,575</u>	<u>\$803,037</u>

SUBJECT Investment Tax and Other Credits		NUMBER 604
REV. NO. 1	EFFECTIVE DATE August 1, 1990	PAGE 1 of 2
INITIATED BY <i>Kenneth M. White</i>		
APPROVED BY		

GWC

ACCOUNTING MANUAL

1. Policy

- 1.1 It is the policy of GWC to take full advantage of any tax credits, including the Investment Tax Credits (ITC) that are available to apply against the Federal or State Income Tax Liability. Credits may be taken on the consolidated return even if an individual company has a loss.
- 1.2 Calculation of the tax credit and its filing shall be made in accordance with the Internal Revenue Service regulations.

2. Scope

- 2.1 This policy will apply to all companies throughout GWC.

3. Practice

- 3.1 The appropriate Federal form for the ITC, IRS Form 3468, shall be completed by the region accounting departments for consolidation along with the Income Tax Return Form 1120. Note that Federal ITC is generally no longer available for tax years beginning in 1987.
- 3.2 Investment Tax Credit is taken in full on the tax return in the year in which earned. For book purposes, the current provision (Account 409.1 for Federal ITC) is credited for the investment tax credit earned and the deferred provision is charged for ITC deferred. The deferred provision is credited for ITC amortization, which is taken over the book life of the asset for utility companies. State ITC will be deferred and amortized only in those states where we have been directed to do so by the Regulatory Authority.
- 3.3 Investment Tax Credit is to be recorded on the General Ledger of the respective company in the year earned (even if there is a taxable loss). If exact figures are not available by the time of the final year-end closing, an estimate shall be recorded and adjusted to actual in the next year as soon as actual data is available.
- 3.4 If an asset is sold or retired prior to the end of its book life, any deferred credits pertaining to that asset should be written off.

GWC ACCOUNTING MANUAL	SUBJECT Investment Tax and Other Credits		NUMBER 604
	REV. NO. 1	EFFECTIVE DATE August 1, 1990	PAGE 2 of 2

3.5 The proper accounting entry to initially record (or adjust the estimate previously recorded) Federal investment tax credit is:

412.1 Investment Tax Credits--Deferred (Debit)
255 Accumulated Deferred Investment Tax Credit (Credit)

236.11 Accrued Federal Income Taxes (Debit)
409.01 F.I.T. Expense (Credit)

3.6 The proper accounting entry to record the annual amortization of deferred Federal investment tax credit over the book life of the asset(s) generating that credit is:

255 Accumulated Deferred Investment Tax Credits (Debit)
412.2 Investment Tax Credit Amortization (Credit)

3.7 The net result of these entries is that the current year's tax expense includes only the current year's amortization of ITC.

3.8 Credits other than ITC are normally recorded as a credit to the current provision, with no deferral unless required by the regulatory authority having jurisdiction over the company.

4. Responsibility

4.1 Region Accounting Manager

4.2 Director of Accounting

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 980214-WS

UNITED WATER FLORIDA, INC.

USED AND USEFUL ANALYSIS

GUASTELLA ASSOCIATES, INC.

MAY 1998

210 WINTER STREET, WEYMOUTH, MASSACHUSETTS 02188
88 MAIN STREET, PEAPACK, NEW JERSEY 07977

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* * *

SCHEDULE 1 - WATER, Test Year Ending December 31, 1999

SCHEDULE 2 - SEWER, Test Year Ending December 31, 1999

SCHEDULE 3 - WATER, Historical Period Ended December 31, 1997

SCHEDULE 4 - SEWER, Historical Period Ended December 31, 1997

PURPOSE

The purpose of this analysis is to establish the "used and useful" percentage of the water and wastewater systems of United Water Florida Inc. ("UWF" or "Company").

USED AND USEFUL

The term "used and useful" is simply a regulatory rate setting term which describes the cost of property which is included in a utility's rate base (net investment) upon which the utility is entitled to earn a rate of return. The balance of the cost of property which is excluded from rate base is referred to as "non-used" plant. The reason for performing this type of allocation study is to have existing customers pay rates based on the cost of plant necessary to provide safe and adequate service to them on a reasonably continuous basis and, therefore, preclude any subsidization of future customers by existing customers.

Used and useful analyses require many allocations as to different kinds of utility property and facilities. Those allocations must be based on judgement regarding equipment design and utilization, system demands and characteristics, and the interrelationship of each kind of equipment or facility within a system. No two utility systems are alike in design, utilization and system characteristics. Moreover, utility systems are constantly changing with respect to plant and function as customer demand and system

characteristics change, as new equipment becomes available and as regulatory requirements and standards change.

The Florida Public Service Commission ("FPSC") has required used and useful analyses particularly for water and sewer utilities that are developer-related and newly-formed or subject to significant growth. In effect, a used and useful analysis is a method to assure that real estate developers bear the risk of the success of a real estate project, not utility rate payers.

The typical reasons for used and useful analyses are not applicable to UWF. UWF is not a developer-related utility, and its combined growth is less than 2.0%. Historically, its rates have been uniform for all of its service sub-areas, including those, which have been acquired since the last two rate cases. Accordingly, all customers, regardless of the service sub-area in which they are located, bear a proportionate share of the costs and receive a proportionate share of the benefits of a large utility. In addition, the Company's growth has generally been related to extensions serving relatively small, localized third-party development projects. Its service area does not contain any significant number of scattered lots or relatively large vacant areas for which either mains or treatment facilities have already been installed. Instead, the Company's facilities are expanded on virtually an as-needed basis and with sufficient capacity to take advantage of economies of scale. Thus, UWF does not have the typical

characteristics of water and sewer utilities for which used and useful analyses are appropriate.

FPSC Previous Decisions

In UWF's last case (Docket No. 960451-WS) as well as the previous case (Docket No. 810071-WS), the FPSC found that all utility plant in service was 100% used and useful.

The FPSC recognized that UWF is not a developer-related utility, it does not have extensive areas of scattered or vacant lots, its growth is relatively small in proportion to existing customers and its extensions are made in limited phases. The FPSC also determined that any significant portion of "unused" capacity in a particular service area is still only a small portion of total capacity. Thus, for any individual service area where the ratio of demands to capacity is less than 100%, the proportionate cost is relatively immaterial in terms of total investment and the facilities should be considered 100% used and useful.

The FPSC further concluded that the ratio of customer demand to capacity is not necessarily a proper used and useful measurement in and of itself. The FPSC determined that even when the ratio of demand to capacity is less than 100%, the facilities in question would still be 100% used and useful because they would be no less costly if constructed for just existing customers, or because the

used and useful adjustment would not have a significant impact on rates.

These findings and conclusions by the FPSC in UWF's previous rate cases are important because the Company's rates must be sufficient to cover expenses and the capital costs of operating a utility which meets regulatory requirements for providing safe and adequate service. As with the other types of utilities (electric and gas), UWF must attract capital to add capacity with economically sized facilities, and could not be expected to do so if those costs would have to be subsidized by stockholders.

OVERALL CHANGES SINCE LAST CASE

The characteristics of UWF's service areas have not changed since the last case. Although its service area around the "St. John's North" and "Nassau" service sub-areas have expanded with the acquisition of Sunray Utilities' operations, the additional capacity is relatively small in relation to total capacity. Anticipated capacity changes to other service sub-areas for both water and sewer are relatively minor. The total anticipated changes in capacity for water operations is less than 16% of the total anticipated capacity, and for the sewer operations is only 9% of the total. Accordingly, as in the last case, the facilities are economically sized and would be no less costly than if designed to provide adequate service to its existing customers. The

economically size facilities will also benefit all customers in terms of the impact on future rates.

For the reasons established by the FPSC in the previous cases, all of UWF's facilities are 100% used and useful.

SPECIFIC CAPACITY CHANGES

Schedule 1, attached, shows a list of service areas for UWF's water operations which contain source and treatment facilities, along with the capacity of each, as considered 100% used and useful by the FPSC in the last case. It also shows the changes in capacity and the total capacity, anticipated for the test year ended December 31, 1999. Also attached is Schedule 2 which shows similar information for UWF's sewer service sub-areas.

Schedules 3 and 4 show similar information for water and sewer, respectively, for the historical year ended December 31, 1997. A separate narrative is unnecessary with respect to these schedules.

WATER

The only changes in the water service sub-areas are for "Holly Oaks," "Nassau" and "St. Johns". With respect to Holly Oaks, the existing source of supply consists of three wells with capacities of 0.648mgd, 0.720mgd and 2.880mgd. If the largest well were out

of service, the Company would be unable to meet the 1997 maximum day demand of 2.066mgd. Accordingly, an additional well is being installed in order to provide adequate service in this sub-area.

With respect to the Nassau service sub-area, the Lofton Oaks facility is currently not interconnected to the Otter's Run facility (part of the Sunray acquisition). The Winn Dixie facility is scheduled for completion within the test period. In order to develop reliability of service in the Nassau service area, the Lofton Oaks and Otter's Run facilities will be interconnected along with the new Winn Dixie facility. The Winn Dixie facility is centrally located, and also necessary because neither the Lofton Oaks nor Otter's Run sites were adequate to obtain additional water sources. Each facility is currently needed to provide for localized fire flow and peak hour demands. Once interconnected, the Winn Dixie well (1,500 gpm) will assure reliability to the expanded Nassau service sub-area now served by the Lofton Oaks and Otter's Run facilities. If the Winn Dixie well (the largest) is out of service, the Otter's Run wells (two 750 gpm wells) will be able to provide reliability of service. Lofton Oaks is a single well (500 gpm) facility that is not and will not be adequate to meet maximum day plus fire demands, or peak hour demands, throughout the service sub-area even after interconnection.

With respect to the St. Johns service sub-area, the St. Johns North and the St Johns Forest (Sunray) facilities are not intercon-

nected. The St. Johns North facility currently has two wells and when the largest (1,000 gpm) is out of service, there is only 600 gpm of capacity. The maximum day (635 gpm) plus 1,500 gpm fire demand, or 2,135 gpm required the addition of another well. Thus, even on an individual demand/capacity basis, this facility is still 100% used and useful.

The St. Johns Forest (Sunray) facility obtains water from 4 wells, two in the Floridian aquifer (233 and 267 gpm) and two shallow wells (167 and 100 gpm). In order to produce a satisfactory quality, water must be blended from each source. The Floridian aquifer has high sulfates and the shallow well aquifer has a high iron content. This facility must, therefore, be considered as a two-well system. The cost of this facility would be no less if installed to meet the demands of existing customers (the maximum day plus fire demand is about 209 gpm).

Under the same considerations used by the FPSC in the last case, all of UWF's water facilities should be considered 100% used and useful.

SEWER

There have been some minor changes in capacity in the following service sub-areas: Amoco, a small facility, was expanded by 0.002 mgd to meet current demands. The NCCI facility with a capacity of only 0.010 mgd was taken out of service, and that sub-

area is now linked to the Lofton Oaks facility. The Ortega Hills facility capacity was increased, by calculation, and still barely meets current demands. A new permit for the San Pablo facility recognizes a capacity of 0.640 mgd instead of 0.500 mgd, which does not impact the used and useful considerations.

The Nassau service sub-area which included the Lofton Oaks facility (0.05 mgd) now also includes the Sunray facility (permitted for 0.187 mgd). As mentioned, NCCI flows have been directed to Lofton Oaks. In addition, the Company plans to install a force main interconnecting Lofton Oaks to the Sunray facility, enabling the eventual diversion of flow from Lofton Oaks to Sunray, as growth continues. Both facilities are needed during the transition period. They are economically sized and would be no less costly to meet the growth of the service sub-area.

The St. Johns North facility now has 0.225 mgd of capacity but, due to limitation of its percolation ponds, it is expected to be down-rated to 0.045 mgd by the end of the test period. The St. Johns Forest facility is currently near its 0.070 mgd capacity. The Company anticipates that the St. Johns service sub-area will require about 1.0 mgd of capacity within 3 to 5 years because of the high growth in this particular sub-area (there are now commitments for nearly 0.5 mgd of capacity). It is, therefore, constructing a 1.0 mgd facility, Blacks Ford Regional facility.

This facility has been economically sized and should be considered 100% used and useful on both an individual and combined basis.

Overall, the Company's water and wastewater treatment capacities are being expanded in economically sized phases in order to comply with regulatory requirements and service standards, and to be ready to timely meet the service demands of its customers. There is no rate setting basis on which to consider any part of the facilities less than 100% used and useful. On the contrary, the facilities should all be considered 100% used and useful in accordance with the criteria established by the FPSC for this Company in previous rate cases.

WATER DISTRIBUTION AND WASTEWATER COLLECTION SYSTEMS

As determined in the last case, the water distribution and wastewater collection main were considered 100% used and useful. For the most part they are contributed except for replacement mains and small amounts which would normally be considered 100% used and useful. The service area does not contain significant numbers of scattered lots or vacant areas for which mains have been installed.

CONCLUSION

All of UWF's utility plant in service for both its water and sewer systems should be considered 100% used and useful.

Used and Useful Analysis - Water
Company: United Water Florida
Docket No. 980214-WS
Test Year Ended: December 31, 1999

Florida Public Service Commission
Schedule 1
Preparer: John F. Guastella

Service Area	FPSC Approved In Previous Cases			Test Year	
	Well Capacity (MGD)	Used and Useful Percent	Additional Capacity	Total Capacity	U & U Percent
	Amoco	0.007	100%		0.007
Arlington	9.154	100%		9.154	100%
Forest Brook	0.575	100%		0.575	100%
Holly Oaks	4.049	100%	2.880	6.929	100%
Hyde Grove	1.104	100%		1.104	100%
Jacksonville Heights	4.840	100%		4.840	100%
Lake Forest	0.720	100%		0.720	100%
Magnolia Gardens	1.166	100%		1.166	100%
Nassau - Lofton Oaks	0.720	100%		0.720	100%
- Otter's Run (Sunray)	n/a	n/a	2.160	2.160	100%
- Winn Dixie	n/a	n/a	2.160	2.160	100%
NCCI	0.720	100%		0.720	100%
Ortega Hills	0.720	100%		0.720	100%
Ponce de Leon	2.216	100%		2.216	100%
Ponte Vedra	4.771	100%		4.771	100%
Royal Lakes	9.294	100%		9.294	100%
San Jose	6.124	100%		6.124	100%
San Pablo	2.882	100%		2.882	100%
St. Johns - North	2.305	100%	1.440	3.745	100%
- Forest (Sunray)	n/a	n/a	1.104	1.104	100%
Venetia Terrace	0.490	100%		0.490	100%
Total	<u>51.857</u>		<u>9.744</u>	<u>61.601</u>	100%
Percent of Total	84.2%		15.8%	100.0%	

Used and Useful Analysis - Sewer
Company: United Water Florida
Docket No. 980214-WS
Test Year Ended: December 31, 1999

Florida Public Service Commission
Schedule 2
Preparer: John F. Guastella

Service Area	FPSC Approved In Previous Cases			Test Year	
	Treatment Capacity (MGD)	Used and Useful Percent	Additional Capacity	Total Capacity	U & U Percent
Amoco	0.001	100%	0.002	0.003	100%
Holly Oaks	1.000	100%		1.000	100%
Jacksonville Heights	1.540	100%		1.540	100%
Nassau - Lofton Oaks	0.050	100%		0.050	100%
- Sunray	n/a	n/a	0.187	0.187	100%
- NCCI	0.010	100%	-0.01	0.000	100%
Monterey	3.200	100%		3.200	100%
Ortega Hills	0.170	100%	0.050	0.220	100%
Ponce de Leon	0.095	100%		0.095	100%
Ponte Vedra	0.500	100%		0.500	100%
Royal Lakes	3.250	100%		3.250	100%
San Jose	2.250	100%		2.250	100%
San Pablo	0.500	100%	0.140	0.640	100%
St. Johns - North	0.225	100%	-0.180	0.045	100%
- Forest (Sunray)	n/a	n/a	0.070	0.070	100%
- Blacks Ford	n/a	n/a	1.000	1.000	100%
Total	12.791		1.259	14.05	100%
Percent of Total	91.0%		9.0%	100.0%	

Used and Useful Analysis - Water
Company: United Water Florida
Docket No. 980214-WS
Historical Year Ended: December 31, 1997

Florida Public Service Commission
Schedule 3
Preparer: John F. Guastella

Service Area	FPSC Approved In Previous Cases			Historical Year	
	Well Capacity (MGD)	Used and Useful Percent	Additional Capacity	Total Capacity	U & U Percent
Amoco	0.007	100%		0.007	100%
Arlington	9.154	100%		9.154	100%
Forest Brook	0.575	100%		0.575	100%
Holly Oaks	4.049	100%		4.049	100%
Hyde Grove	1.104	100%		1.104	100%
Jacksonville Heights	4.840	100%		4.840	100%
Lake Forest	0.720	100%		0.720	100%
Magnolia Gardens	1.166	100%		1.166	100%
Nassau - Lofton Oaks	0.720	100%		0.720	100%
- Otter's Run (Sunray)	n/a	n/a	2.160	2.160	100%
NCCI	0.720	100%		0.720	100%
Ortega Hills	0.720	100%		0.720	100%
Ponce de Leon	2.216	100%		2.216	100%
Ponte Vedra	4.771	100%		4.771	100%
Royal Lakes	9.294	100%		9.294	100%
San Jose	6.124	100%		6.124	100%
San Pablo	2.882	100%		2.882	100%
St. Johns - North	2.305	100%		2.305	100%
- Forest (Sunray)	n/a	n/a	1.104	1.104	100%
Venetia Terrace	0.490	100%		0.490	100%
Total	51.857		3.264	55.121	100%
Percent of Total	94.1%		5.9%	100.0%	

Used and Useful Analysis - Sewer
Company: United Water Florida
Docket No. 980214-WS
Historical Year Ended: December 31, 1997

Florida Public Service Commission
Schedule 4
Preparer: John F. Guastella

Service Area	FPSC Approved In Previous Cases			Historical Year	
	Treatment Capacity (MGD)	Used and Useful Percent	Additional Capacity	Total Capacity	U & U Percent
Amoco	0.001	100%	0.002	0.003	100%
Holly Oaks	1.000	100%		1.000	100%
Jacksonville Heights	1.540	100%		1.540	100%
Nassau - Lofton Oaks	0.050	100%		0.050	100%
- Sunray	n/a	n/a	0.187	0.187	100%
- NCCI	0.010	100%	-0.01	0.000	100%
Monterey	3.200	100%		3.200	100%
Ortega Hills	0.170	100%	0.050	0.220	100%
Ponce de Leon	0.095	100%		0.095	100%
Ponte Vedra	0.500	100%		0.500	100%
Royal Lakes	3.250	100%		3.250	100%
San Jose	2.250	100%		2.250	100%
San Pablo	0.500	100%	0.140	0.640	100%
St. Johns - North	0.225	100%		0.225	100%
- Forest (Sunray)	n/a	n/a	0.070	0.070	100%
Total	12.791		0.439	13.23	100%
Percent of Total	96.7%		3.3%	100.0%	

Proposed Tariff Pages

Florida Public Service Commission

Company: United Water Florida
Docket No.: 980214-WS
Projected Test Year Ended: December 31, 1999
Water [X] or Sewer [X]
Customer Class: All
Meter Size: All

Schedule: G-52
Page 1 of 9
Preparer: F. Gradilone

Explanation: The following are the proposed tariff pages for the rate filing.

UNITED WATER FLORIDA INC.
WATER TARIFF

FOURTH REVISED SHEET NO. 15.0
CANCELS THIRD REVISED SHEET NO. 15.0

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits	20.0 – 20.1
Fire Protection Service, FW	19.0 – 19.1
General Service, GW	16.0 – 16.3
Meter Test Deposit	21.0
Miscellaneous Service Charges	22.0
Multi-Residential Service, MW	18.0 – 18.3
Residential Service, RW	17.0 – 17.3
Service Availability Fees and Charges	23.0 – 23.18
Reused Water Service	19.5

Type of Filing: 1998 Rate Case Filing

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

TENTH REVISED SHEET NO. 16.0
CANCELS NINTH REVISED SHEET NO. 16.0

RATE SCHEDULE GW (1)
SCHEDULE OF RATES FOR GENERAL METERED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For water service to all customers in the territory served by United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service customers.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$1.65
All usage, per 100 cubic feet	\$1.23

BASE FACILITY CHARGES:

<u>Meter Size</u>	<u>Per Month</u>
5/8"	\$ 9.66
3/4"	14.04
1"	25.01
1½"	56.45
2"	100.45
3"	226.29
4"	402.27
6"	905.39
8"	1,609.53
10"	2,515.69
12"	3,622.20

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 16.1)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

ELEVENTH REVISED SHEET NO. 17.0
CANCELS TENTH REVISED SHEET NO. 17.0

RATE SCHEDULE RW (1)

SCHEDULE OF RATES FOR RESIDENTIAL METERED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For water service for all purposes in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: QUARTERLY

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>
All usage, per 1,000 gallons	\$ 1.65
All usage, per 100 cubic feet	\$ 1.23

BASE FACILITY CHARGE:

<u>Meter Size</u>	<u>Per Quarter</u>
5/8"	\$ 21.09
3/4"	30.52
1"	54.13
1½"	121.81
2"	216.55

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet 17.1)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

TENTH REVISED SHEET NO. 19.0
CANCELS NINTH REVISED SHEET NO. 19.0

RATE SCHEDULE FW (1)

FIRE HYDRANTS, FIRE LINES AND SPRINKLER SYSTEMS

AVAILABILITY:

In the territory served by United Water Florida Inc.

APPLICABILITY:

For private fire lines to customers' facilities in the territory served by United Water Florida Inc.

LIMITATIONS:

This schedule is not applicable to municipal fire hydrants. Subject to all the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: MONTHLY

RATES:

Private Fire Protection

<u>Size of Service Connection</u>	<u>Monthly Rate Per Connection</u>
2"	\$ 8.38
3"	18.86
4"	33.51
6"	75.42
8"	134.05
10"	209.52
12"	301.67

There will be no additional charge for meter heads, hose connections, or hydrants supplied from the service line.

The minimum charge for service under this schedule shall be for a period of one year based on the number of connections at the aforementioned rates.

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 19.1)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WATER TARIFF

ORIGINAL SHEET NO. 19.5

RATE SCHEDULE RU (1)
SCHEDULE OF RATES FOR REUSED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc. in special service areas so designated by the Company.

APPLICABILITY:

For reused water service to the Ponte Vedra Golf Course.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through an unmetered service line or through one or more meters at the Company's discretion. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$ 0.00
All usage, per 100 cubic feet	\$ 0.00

BASE FACILITY CHARGES:

<u>Service Line Size</u>	<u>Per Month</u>
5/8"	\$ 0.00
3/4"	0.00
1"	0.00
1½"	0.00
2"	0.00
3"	0.00
4"	0.00
6"	0.00
8"	0.00
10"	0.00
12"	0.00

Type of Filing: 1998 Rate Case Filing

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

TENTH REVISED SHEET NO. 17.0
CANCELS NINTH REVISED SHEET NO. 17.0

RATE SCHEDULE GS (1)
SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service to all customers in the territory of United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service Customers.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$4.67
All usage, per 100 cubic feet	\$3.49

For those customers who are unmetered, a flat rate charge of \$43.99 shall be billed.

<u>Base Facility Charge</u>	
<u>Meter Size</u>	<u>Per Month</u>
5/8"	\$ 15.13
3/4"	21.85
1"	38.71
1½"	87.01
2"	154.62
3"	347.91
4"	618.18
6"	1,391.03
8"	2,472.36

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 17.1)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

TENTH REVISED SHEET NO. 17.2
CANCELS NINTH REVISED SHEET NO. 17.2

(Continued From Sheet No. 17.1)

RATE SCHEDULE GS (2)

SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available to Jacksonville University, a Non-Residential Customer of United Water Florida Inc.

APPLICABILITY:

For wastewater service to Jacksonville University, for which no other schedule applies.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$ 4.81
All usage, per 100 cubic feet	\$ 3.60

Base Facility Charge

<u>Base Facility Charge</u>	
<u>Meter Size</u>	<u>Per Month</u>
3"	\$ 347.91
4"	618.18
6"	1,391.03

Rate established for Jacksonville University based on wastewater flows.

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 17.3)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

UNITED WATER FLORIDA INC.
WASTEWATER TARIFF

RATE SCHEDULE RS (1)
SCHEDULE OF RATES FOR RESIDENTIAL WASTEWATER COLLECTION SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Quarterly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>
First 27,000 gallons - per 1,000 gallons	\$ 3.89
First 3,600 cubic feet - per 100 cubic feet	\$ 2.91

The maximum gallonage charge per residential customer shall be no more than 27,000 gallons or 3,600 cubic feet per quarter.

<u>Base Facility Charge</u>	<u>Net Per Quarter</u>
Per single family residential structure.....	\$ 39.70
The minimum billing under this tariff sheet shall be	\$ 39.70
The maximum billing under this tariff sheet shall be	\$144.46

For those customers who are unmetered a flat rate charge of \$126.63 per quarter shall be billed.

Type of Filing: 1998 Rate Case Filing
(Continued to Sheet No. 18.1)

Effective: For Service Rendered On
Or After _____

Munipalli Sambamurthi
Vice President

United Water Florida Inc.
Docket No. 980214-WS
Base Year Ended: December 31, 1997

Florida Public Service Commission
Schedule G-53
Preparer – J. Schreyer

Explanation: Items required by FAC, Section 24-30.436(h), costs charged or allocated from an affiliate.

<u>Description</u>	<u>Amount</u>	<u>Originating Company</u>	<u>Supporting Schedule</u>
Management & Services charges	\$1,251,612	United Water Management & Services Company	G-46, 47 & 49
Interest	\$3,991,318	United Waterworks Inc.	B-1 & B-2
Capital Costs	\$8,600	Infilco Degremont, Inc.	

H

H Schedules

To be Provided
In Separate Binders



Schedule I
Docket No.
980214-WS
Prepared by
M. Sambamurthi

SCHEDULE I

Support That United Water Florida Inc.'s
Land and Facilities are a Single System Which
Provides Service That Transverses County Boundaries

United Water Florida Inc. ("United Water Florida") facilities and land used or useful in providing service are functionally related such that they form a single system within the meaning of Section 367.021(11), Florida Statutes (1997). United Water Florida's single system provides service that transverses county boundaries such that the Florida Public Service Commission ("Commission") has exclusive jurisdiction over United Water Florida in St. Johns County, in addition to Duval and Nassau Counties, pursuant to Section 367.171(7), Florida Statutes (1997).

Brief History of United Water Florida

Until recently, United Water Florida was known as Jacksonville Suburban Utilities Corporation, a wholly owned subsidiary of General Waterworks Corporation, now known as United Waterworks Inc.

In 1966, General Waterworks Corporation acquired several small water and wastewater utility companies in Duval County. These companies were merged to form Jacksonville Suburban Utilities Corporation. At the same time, General Waterworks Corporation acquired another water and wastewater company in Duval County, Southern Utilities Company.

While it was necessary to keep the books, records and customer billing separate, the two companies were operated basically as one,

from the same office, by the same employees. On December 31, 1980, the two companies were merged with the surviving legal entity being Southern Utilities Company, the name of which was then changed to Jacksonville Suburban Utilities Corporation.

Over the years Jacksonville Suburban Utilities Corporation expanded its service area and acquired the water and wastewater facilities of additional water and wastewater utility companies. These acquisitions were: 1986 - Lucina Utilities Company in Duval County; 1989 - The Oaks Wastewater Facilities of Gateway Utilities Company and Greenland Development Corporation, both in Duval County; 1990 - Ponce de Leon Utility Company of St. Johns County, Inc., and St. Johns North Utility Corp., both in St. Johns County, and Yulee Utilities, Inc., in Nassau County; 1992 - Atlantic Utilities of Jacksonville, Inc., and San Pablo Utilities Corporation, both in Duval County; 1993 - Ponte Vedra Utilities Company in St. Johns County; and 1997 - Sunray Utilities-Nassau, Inc. ("Sunray-Nassau"), in Nassau County and Sunray Utilities-St. Johns, Inc. ("Sunray-St. Johns"), in St. Johns County.

From 1966 through April 1994, financing, accounting, legal, engineering and other general supervision and directional functions were provided to Jacksonville Suburban Utilities Corporation by General Waterworks Management and Service Company.

In April 1994, United Water Resources Inc. merged with GWC Corporation and its General Waterworks subsidiaries. Subsequently, the name of General Waterworks Corporation was changed to United Waterworks Inc. ("United Waterworks") and General Waterworks

Management and Services Inc. was merged into United Water Management and Services Inc. ("United Water Management and Services"). These companies continue to provide the same services to Jacksonville Suburban.

In May 1995, the Commission approved the change of the Company's name from "Jacksonville Suburban Utilities Corporation" to United Water Florida Inc."

Brief History of United Water Resources Inc.

United Water Resources Inc. and its affiliates have been engaged in owning and operating water systems for over one hundred (100) years. The utility systems owned and operated by United Water Resources Inc. and its subsidiaries provide water service to over two and a half million individuals in thirteen states. Several of the affiliates, including United Water Florida, also provide wastewater service to many of their customers. United Water Resources subsidiary United Waterworks has owned and operated several facilities in various and diverse locations in Florida over the past fifty (50) years. United Water Florida has provided service in Northeast Florida for more than thirty (30) years.

Description of United Water Florida's Business

United Water Florida is a utility company engaged in the business of supplying potable water for residential, commercial, municipal and public and private fire protection purposes to about 28,500 customers in Duval, Nassau and St. Johns counties. United Water Florida also collects and treats wastewater for about 22,000

residential, commercial and municipal customers in Duval, Nassau and St. Johns counties.

**Description of United Water Florida's
Water Supply and Distribution System**

The source of water supply of United Water Florida consists of 45 wells located at or near 29 water treatment facilities. At the treatment facilities, the water is pumped from the ground, aerated, chlorinated and pumped into the distribution system. At some points in the service area, water is purchased from the City of Jacksonville. The distribution system is comprised of about 361.70 miles of main ranging in size from one (1) inch to sixteen (16) inches.

**Description of United Water Florida's
Wastewater and Collection System**

United Water Florida has 14 wastewater treatment facilities, 162 wastewater lift stations, more than 300 STEP tanks, 210 miles of gravity sewers, and 87 miles of force mains. After treatment, the wastewater sludge is hauled to an approved land application site. The treated wastewater effluent flows to surface waters such as the St. Johns River or to percolation ponds located on the wastewater treatment plant sites. United Water Florida also has the City of Jacksonville treat some of the wastewater which United Water Florida collects.

Geographic Characteristics of
United Water Florida's System

United Water Florida provides service to customers in Nassau, Duval and St. Johns counties. Duval County is contiguous to both Nassau and St. Johns counties. The service area of United Water Florida is comprised of twenty-seven (27) service subareas in close geographic proximity with each other. Please refer to Schedule H-1. Of the twenty-seven (27) service subareas shown on Schedule H-1, two (2) are in Nassau County, five (5) are in St. Johns County, and the remaining twenty (20) are in Duval County. As shown on Schedule H-1, the Yulee South service subarea in Nassau County abuts the Nassau/Duval County boundary, the San Pablo service subarea in Duval County abuts the Duval/St. Johns County boundary and the Ponte Vedra service subarea in St. Johns County abuts the St. Johns/Duval County boundary.

Relationship of Facilities and
Land Used by United Water Florida and
Provision of Service That Transverses County Boundaries

All of the facilities and land used by United Water Florida to provide water and wastewater utility service to customers in Duval, Nassau, and St. Johns Counties comprise a single water and wastewater system whose service transverses county boundaries. In Order No. 24335, issued on April 8, 1991, the Commission specifically found that "[United Water Florida's] combination of functionally related facilities and land is indeed a utility system whose service transverses county boundaries." The First District Court of Appeal agreed with the Commission and affirmed the Commission's order. In addition, in United Water Florida's last

rate case, the Commission treated United Water Florida's land and facilities as a single system which provides service that transverses county boundaries.

The Commission also acknowledged that the land and facilities transferred to United Water Florida in connection with Sunray-Nassau and Sunray-St. Johns became part of United Water Florida's single system. As noted by the Commission in Order Nos. PSC 97-0928-FOF-WS, and PSC 97-0929-FOF-WS:

- "[w]e find that United Water Florida facilities and land are functionally related and constitute a single system."
- "[w]e find that once the Sunray facilities are acquired by UWF, they will be functionally related to the other facilities owned by UWF in St. Johns, Nassau and Duval Counties, and that they will thus become a portion of UWF's single utility system, within the meaning of Chapter 367.021(11), Florida Statutes."

In Order No. PSC-97-0929-FOF-WS, the Commission noted:

The jurisdictional question presented in this case is whether the acquisition by UWF of the Sunray-St. Johns facilities would result in those facilities being functionally related to UWF's other facilities such that they would become a portion of UWF's single system whose service transverses county boundaries. If so, pursuant to Section 367.171(7), Florida Statutes, we have jurisdiction to process the utility's application. For the following reasons, we find this to be the case, under both the Beard and Hernando County v. FPSC opinion.

The functional relationship among the utility facilities and land of United Water Florida that provides service that transverses county boundaries to its customers is evidenced as follows:

- United Water Florida manages all of its utility facilities from its office in Duval County. The office is centrally located for all of United Water Florida's service area in Duval, Nassau, and St. Johns Counties. In terms of driving time from the office, it takes approximately the same amount of time to reach the most remote service area in each of the three counties;
- The same manager is responsible for managing all of United Water Florida's operations in the three counties and at all of the facilities;
- The same officers of United Water Florida are responsible for overseeing all of United Water Florida's operations in the three counties and at all of the facilities;
- The same engineers of United Water Florida are responsible for designing United Water Florida's utility facilities, establishing standards and specifications, reviewing developer plans, coordinating with regulatory agencies concerning required permits, and providing engineering services in all three counties and for all of the facilities;
- The same accountants and other administrative personnel of United Water Florida are responsible for providing administrative support for United Water Florida's operations in the three counties and for all of the facilities;

- The same maintenance personnel of United Water Florida maintain and repair United Water Florida's utility facilities in the three counties and at all facility locations;
- United Water Florida's customers in the three counties are serviced by the same office customer service representatives at the same telephone number;
- The same meter readers read meters in all three (3) counties.
- The same Field Customer Service Representatives respond to customer complaints in all three (3) counties.
- Some plant operators routinely, within any given week, will operate water treatment plants, wastewater treatment plants and wastewater lift stations in more than one county. While sometimes it is necessary to assign water and wastewater treatment plant operators to specific facilities, some operators are rotated, from time to time, to different facilities to improve their operational skills and their familiarity with the facilities in each county.
- The equipment to support and perform these operational functions is utilized from the Millcoe Road Office.
- The water produced by all of United Water Florida's water treatment plants and the effluent and sludge by-products of all of United Water Florida's wastewater treatment plants are tested by the same personnel in United Water Florida's own laboratory at the Millcoe Road office or by independent laboratories;

- Purchasing for United Water Florida's utility facilities is done on the larger economic scale of United Water Florida's overall operations and utility facilities and not on a county by county or a facility by facility basis;
- Staffing requirements are reviewed in the context of United Water Florida's overall operations and utility facilities and not on a county by county or a facility by facility basis;
- United Water Florida's other planning is done in the context of United Water Florida's overall operations and utility facilities and not on a county by county or a facility by facility basis;
- United Water Florida's budgeting has been on the basis of United Water Florida's overall operations and utility facilities and not on a county by county or a facility by facility basis;
- The separate utility facilities operated by United Water Florida (except for the new Monterey WWTF) are not substantially different from each other;
- The cost of operating one of United Water Florida's utility facilities does not vary materially from the cost of operating another of its utility facilities merely because the utility facilities are located in different counties; and
- United Water Florida manages and operates its utility facilities as a single functionally related system.

One example of the interrelationship of land and facilities in the provision of service that transverses county boundaries is

United Water Florida's Supervisory Control and Data Acquisition system ("SCADA"). United Water Florida's SCADA system provides operational information and warnings of system malfunctions in all of United Water Florida's water treatment plants, all of its wastewater treatment plants and most of its lift stations located in Nassau, Duval and St. Johns counties. The information and early warnings of malfunctions are communicated directly to the Millcoe Road Office during normal working hours and to the Monterey Wastewater Treatment Plant during other times. By tying all water and wastewater treatment plants and most lift stations to a central location where personnel are always available, the proper personnel can be quickly dispatched to solve a malfunction before it interrupts service to customers.

United Water Florida manages and operates its utility facilities as a seamless, single functionally related system. United Water Florida still provides service to all of its service subareas through people who are located in its only office/warehouse facility which is located in Duval County ("Millcoe Road Office"). All trucks and other motor vehicles, equipment, tools, materials, chemicals, mains, pipes, lines, repair parts, replacement parts and supplies used to service the facilities and customers in all twenty-seven (27) of the service subareas in Nassau, Duval and St. Johns counties originate from the Millcoe Road Office.

In summary, the same people utilizing the same vehicles and facilities and obtaining materials, supplies, chemicals, mains,

pipes, lines, tools, repair and replacement parts and supplies from the same inventory, service the facilities and customers in Nassau, Duval and St. Johns counties. United Water Florida's facilities are operationally integrated with each other so as to form a single system for the delivery of water and wastewater services to customers in Nassau, Duval and St. Johns counties.

United Water Florida's Rate Structure

United Water Florida employs a uniform set of rates for its single system. The Commission has previously authorized United Water Florida to employ a uniform set of rates in Order Nos. 10531, 22794, 23111, 23708, 23834, PSC-97-0618-FOF-WS, PSC- 97-0928-FOF-WS and PC-97-0929-FOF-WS. Jacksonville Suburban Utilities Corporation and Southern Utilities Company each had their own uniform rates before the merger and in 1982 the Commission approved the uniform rates for the surviving entity in Order No. 10531. United Water Florida has uniform nonpreferential rates for its customers throughout its entire service area.

With a uniform set of rates, United Water Florida has cost savings due to reductions in fees and expenses for accounting, data processing, and other administrative fees. For United Water Florida to be required to have separate rates for each of its separate facilities would result in a logistical, operational, and administrative nightmare, as well as causing higher rates because of the higher costs involved in managing the facilities in such a manner. Such separate rates are unjustified because United Water

Florida operates its facilities and land as a single system. Of course, the cost savings currently experienced from the uniform rates will benefit the current and future customers of United Water Florida in this rate case because the operation and maintenance costs used in the MFRs which are anticipated to be used to establish rates in this docket already reflect such cost savings.